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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, July 1, 1925.

As Commissioner of Corporations and Taxation I submit herewith the Eighteenth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1923. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,  
*Commissioner of Corporations and Taxation.*

# The Commonwealth of Massachusetts

## REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1923

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation, State House, Boston.*

SIR: — I submit herewith the Eighteenth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1923, and March 31, 1924.

The general plan of the report is the same as that of previous reports, and the data found in the several tables are comparable with those of previous years. The analysis tables found on pages xii to xxix should be of particular interest, for in these general tables comparisons are found for two or more years which show certain changes either in spreading the burden of taxation or in shifting the costs of the various municipal activities. Data such as are found in this report, if rightly used, will be of value to all who are interested in good government. While it is not contended that the mere statement of the amount of income received and the amount paid out necessarily proves efficient or inefficient government, it can be said that, without facts such as are presented, there can be no basis of comparison between municipalities, nor any real foundation for conclusions as to service rendered and what such service costs.

Much of the inefficiency of government today is due to the lack of municipal planning. We do, of course, have many plans presented for the construction or acquiring of civic centers, recreation buildings, parks, boulevards, etc., which call for the expenditure of vast sums of money all of which are very desirable, and, in fact, many of these expenditures are necessary; but if we are to enjoy them a little financial planning must be done, for the urgent need of today is to have a reduction in the tax burden and a check in the increase of debt.

The annual reports on the Statistics of Municipal Finances have been especially valuable in pointing out facts relative to the finances of our various municipalities and have provided a practical demonstration of the need of corrective legislation. Such legislation is invaluable to this particular department in carrying out the activities required by statute, especially the certification of town notes, the auditing of accounts, and the installation of accounting systems.

Since the publication of the first report, many changes have taken place in financing our municipal activities and also in the method of recording the financial transactions. Laws have been enacted from time to time which have established principles for guiding us in financing our municipal needs so that the burden of taxation shall, at least, be held within bounds, and, as a result, our cities and towns are now in a position to meet the extraordinary demands which followed the World War.

### FINANCIAL STATUS OF THE MUNICIPALITIES.

#### *Excess or Deficiency of Revenue.*

The tables presented on pages xii to xv show the amount of revenue actually received and the amount expended for general maintenance and operating charges, together with the payments for interest and debt. We recognize the fact that figures prepared on the accrual basis are far better than those prepared on a cash basis, particularly, if only a single year is shown; however, at the present time, the only practical method is to show the transactions on a cash basis, and by showing a series of years, the disadvantage of the cash basis over the accrual basis is practically eliminated. In judging the effect of the financial policy adopted by any one of the municipalities of the Commonwealth, it is necessary to consider a series of years, and, if this is done, correct conclusions may be drawn.

Before a loan may be authorized for permanent improvements, the statutes require a small contribution to be made from revenue. This will be automatically reflected in this table, and future reports should show an excess of revenue for current charges over the current charges against revenue. The reports show that for the cities the

number showing a deficit of revenue was reduced from 21 in 1921 to 4 in 1922, and for the 39 cities covered by this report 3 show a deficit of revenue. Gardner became a city, January 1, 1923, thus adding one more city to the total number in the Commonwealth. Of the towns over 5,000 population, the number showing a deficit of revenue in 1921 was 18, which decreased to 4 in 1922, and to 2 in 1923.

The aggregate revenue for current charges for all municipalities, classified according to source, and the aggregate charges against revenue classified according to purpose or function, with the percentage each class bears to the total, for the years 1922 and 1923, are shown in the following tables:

*Revenue for Current Charges.*

CLASSIFICATION.	1922	1923	PERCENTAGES	
			1922	1923
Taxes . . . . .	\$161,424,667	\$172,289,600	80.70	80.54
Licenses and permits . . . . .	693,591	760,387	0.35	0.36
Fines and forfeits . . . . .	584,956	726,218	0.29	0.34
Grants and gifts (for expenses) . . . . .	2,758,989	3,025,218	1.38	1.41
All other general revenue . . . . .	24,196	3,639	0.01	—
Special assessments (for expenses) . . . . .	1,296,577	1,220,140	0.65	0.57
Privileges . . . . .	73,045	97,351	0.04	0.05
Departmental . . . . .	7,983,660	8,836,496	3.99	4.13
Public service enterprises . . . . .	20,635,163	22,035,046	10.31	10.30
Cemeteries . . . . .	713,876	783,555	0.36	0.37
Interest . . . . .	3,680,445	4,009,905	1.84	1.87
Premiums . . . . .	158,578	133,665	0.08	0.06
TOTAL . . . . .	\$200,027,743	\$213,921,220	100.00	100.00

<sup>1</sup> Less than one one-hundredth of one per cent.

*Current Charges against Revenue.*

CLASSIFICATION.	1922	1923	PERCENTAGES	
			1922	1923
General government . . . . .	\$7,976,951	\$8,211,763	4.21	4.13
Protection of persons and property . . . . .	25,543,231	26,577,195	13.48	13.37
Health and sanitation . . . . .	13,349,954	14,301,728	7.04	7.19
Highways . . . . .	17,853,807	20,312,994	9.42	10.22
Charities . . . . .	11,157,026	11,100,276	5.89	5.58
Soldiers' benefits . . . . .	2,358,979	1,827,939	1.24	0.67
Schools . . . . .	53,201,114	56,890,796	28.07	28.62
Libraries . . . . .	2,725,832	2,797,278	1.44	1.41
Recreation . . . . .	4,182,449	4,879,408	2.21	2.45
Pensions . . . . .	1,474,557	1,690,880	0.78	0.85
Unclassified . . . . .	1,825,889	1,823,784	0.96	0.92
Public service enterprises . . . . .	10,858,537	12,300,422	5.73	6.19
Cemeteries . . . . .	1,079,837	1,099,598	0.57	0.55
Administration of trust funds . . . . .	183,850	185,301	0.10	0.09
Maintenance and operation . . . . .	\$153,772,013	\$163,499,362	81.14	82.24
Interest . . . . .	16,277,676	16,639,058	8.59	8.37
Debt from revenue . . . . .	17,605,481	17,009,248	9.29	8.56
Transfers to sinking funds from revenue . . . . .	1,850,828	1,649,406	0.98	0.83
TOTAL . . . . .	\$189,505,998	\$198,797,074	100.00	100.00

The above tables show the receipts from the various sources of revenue to be relatively in the same proportion as in the preceding year. The current charges against revenue show that a slightly larger amount was expended for general maintenance and a proportionately smaller amount for interest and debt.

Of the total charges against revenue for the year 1923, the largest amount was expended for the support of schools, namely, 28.62 per cent; the amount expended for protection of persons and property was 13.37 per cent; and the amount expended for highways was 10.22 per cent. Considering the total maintenance and operation charges, we find that the amount expended for schools was 34.80 per cent; for protection of persons and property, 16.26 per cent; and for highways, 12.42 per cent.

Comparing the percentages of total charges against revenue for the years 1922 and



1923, it will be noted that general government, or administrative expense, shows a decrease from 4.21 to 4.13 per cent; protection of persons and property shows a decrease from 13.48 to 13.37 per cent; health and sanitation an increase from 7.04 to 7.19 per cent; highways an increase from 9.42 to 10.22 per cent; charities a decrease from 5.89 to 5.58 per cent; schools an increase from 28.07 to 28.62 per cent; recreation an increase from 2.21 to 2.45 per cent; pensions an increase from 0.78 to 0.85 per cent; and public service enterprises an increase from 5.73 to 6.19 per cent. The other functions, which compose but a small proportion, show a general decrease over the preceding year.

Revenue for current charges for the year 1923 for all municipalities exceeded the current charges against revenue by \$15,124,146, or 7.61 per cent. Comparing the years 1922 and 1923, we find that revenue for current charges increased \$13,893,477, or 6.95 per cent, while current charges against revenue for the same period increased \$9,291,076, or 4.90 per cent.

In preparing the tables for this report, the costs of maintenance and operation of departments and the various activities are classified as charges against revenue and all so-called permanent improvements are classed as outlays and are shown separately under that heading in Table I. The amount of revenue for current charges in excess of current charges against revenue, namely, \$15,124,146, represents the money received from the taxing and police powers and also from public service performed for which special charges are made that was available for so-called outlay expenditures.

The actual amount that represents annually recurring costs can not be determined and whether enough is being raised to cover these costs can be determined only by a careful analysis of the activities of the several municipalities. We are committed to the pay-as-you-go policy for we believe it is the best method thus far devised. What we are really concerned with, however, is to determine how we can go and pay as we go as distinguished from the policy of pay and not go. We have thrust upon us debts contracted in the past which are burdensome and which must be met, and if we add to this the expense of all recurring costs, it is likely to result in higher tax rates for a time. But for twelve years we have gradually adjusted these old accounts, and all those municipalities which gave heed to the legislative acts of 1913 should be in a position to adopt the pay-as-you-go plan at the present time. Those municipalities which adhere to the borrowing policy must realize that for any improvement for which a loan may be made under our present laws, they are paying from 12 to 62 per cent more than the municipality which pays for improvements from the current year's revenue. Consequently we must expect the municipality which pays as it goes to have a much lower tax rate than the one which finances all its improvements by borrowing.

Many public improvements, which might well be considered luxuries, are undertaken, but might be postponed and, in fact, would have been postponed if it had been necessary to add the cost of them to the current year's tax levy. Likewise, many needed improvements are forced to be postponed at the present time on account of the large amount that must be raised by taxation to meet the debt and interest charges that have resulted from a borrowing policy.

I do not mean to say that every outlay should be reflected in the current tax rate, but rather annually recurring costs, or that portion of an improvement which might be representative of annually recurring costs. In rapidly growing cities and towns it would be unwise to attempt to finance all improvements wholly from current tax revenues as it would result either in an intolerable tax burden on the community or else would unreasonably retard growth.

#### *The Debt Burden.*

The net funded or fixed debt of all municipalities at the close of the financial year 1923 was \$229,966,970, an increase over 1922 of \$14,993,945, or 6.97 per cent. The increase in assessed valuation of taxable property was \$262,775,084, or 4.60 per cent.

On pages xxiii to xxix tables are presented showing the net debt January 1, 1925, and the ratio of net debt to assessed valuation for the cities, the towns over 5,000 population, and the towns under 5,000 population. The total net debt on January 1, 1925, for all municipalities was \$245,516,898, an increase over that reported for January 1, 1924, of \$20,349,256, or 9.04 per cent. This increase was partially due to the assessment on certain municipalities of \$1,500,000 on account of Essex County Tuberculosis



Hospital, and the assessment on certain cities and one town of \$4,379,241.27 on account of Hampden County Memorial Bridge. This debt, while formerly included in the county debt, becomes municipal debt to the extent that municipalities borrowed to meet their assessment. The actual increase in public debt, therefore, was approximately \$15,000,000.

The debt figures shown in these tables are for the calendar year 1924, whereas in the table in Parts 1, 2, and 3, showing the relation of indebtedness to assessed valuation, the figures are for the fiscal year 1923. The financial year of the cities does not correspond in all cases with the calendar year, since some cities close their year on November 30, and others as late as March 31 following. This difference between the financial year and the calendar year accounts for any variation which may be observed in the amount of indebtedness reported for the calendar year and the amount reported at the close of the financial year.

The aggregate general debt January 1, 1925, for all municipalities was \$187,283,-796.75, of which \$75,056,435.82, or 40.08 per cent, is debt reckoned as outside the limit of indebtedness, practically all of which has been issued under authority of special legislation.

The ratio of net debt to assessed valuation on January 1, 1925, was 3.90 per cent, which is a slight increase over the ratio shown for the close of the year 1923. The ratio of indebtedness, while higher than that of the preceding January, is, however, less than the ratio of indebtedness to valuation prior to the year 1919, and as far back as the year 1910 which is the first year these returns were published.

From information received as to the indebtedness incurred since January 1, 1925, it is probable that in our next annual report we shall be able to show a greater percentage of increase in valuation than in debt. Although the demand for new school buildings and permanent construction of roads will still be great and will continue to call for serious study for many years, we are gradually overcoming the extraordinary conditions which resulted from the postponement of improvements on account of the war and are financing more normal conditions.

The policy now followed of shortening the period of all loans issued under authority of special acts, and of requiring an initial contribution from the tax rate before such loans can be made are two steps which are certain to check the increase in indebtedness, so that in the very near future there is bound to be a reduction in the tax rates. Using the words of His Excellency the Governor, in his inaugural address, we repeat, "The goal to which we should direct our continued efforts is a Commonwealth without debt."

#### THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

Sections 25 and 28 of Chapter 44, General Laws, which provide that this department shall be notified when loans are authorized, issued, and paid have proved very helpful in the examination of loans authorized by towns in cases where notes are issued, and in enabling the division to keep its debt records up to date so that the many inquiries received from investors in municipal securities may be answered. Information is also available for committees of the Legislature when considering bills presented by municipalities seeking authority to borrow outside the statutory debt limit. In the examination of town notes, it is essential that complete information as to special legislative authority for the incurrence of debt by the towns be available, and also that complete information as to the financial condition of the town be in our files.

The statute which requires all town notes to be issued on forms prescribed by this department and to be certified by the Director of Accounts has proved to be of great value to the towns, and has had a tendency to increase the marketability of such securities, the interest charges, as a consequence, being materially reduced for the majority of the towns.

The number of notes certified and the amount of the loans represented by them since the original act went into effect in 1911 are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 <sup>1</sup> . . .	1,493	21,242,080.00	690	1,121,298.00	2,183	22,363,378.00

<sup>1</sup> To July 1.

### THE AUDITING OF MUNICIPAL ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

The demands on the part of municipalities for audits to be made and for the installation of accounting systems continue far in excess of our ability to meet them with the present force, and while we are gradually adding to the number of examiners in the division, such additions scarcely meet the increasing demands. In carrying on this work, it is our purpose not only to discover mathematical errors and discrepancies, but to point out errors of judgment and the failure to carry out the statutes which specifically set forth the things which cities and towns may do and how they shall do them. The yearly changes in municipal officials necessitate a continuous process of education along certain lines. The failure on the part of individuals to understand the necessity of training to fill certain positions, especially positions involving the handling of public funds, and the failure on the part of the public to realize the necessity of properly compensating its public officers so as to attract to public service those having experience or aptitude along the lines needed in each particular department, have, in many instances, resulted in lax financing and, in a number of cases, what is far worse, an actual loss of public funds. With the great increase in municipal activities, and in the amount of money now raised to carry on such activities, it can hardly be expected that a person who has had little or no experience in keeping accounts will record and account for funds coming into his possession in the way the public demands, especially when such an official must carry on a private business in order to obtain a sufficient amount to live on, since only a retainer is promised for his public service, no attempt being made to pay an adequate salary. The common remark heard that the job need not be taken if the salary does not satisfy, is not, in my opinion, an answer. This Commonwealth has been noted for its public-spirited citizens, but there is a limit to all things, and while the reflections of the past are satisfying yet we must look to the future. Little complaint was heard when we had a tax rate of \$10 or \$12 per \$1,000 valuation, but today, in order to meet public demands, we have tax rates of \$30 or more per \$1,000 valuation, and consequently a spirit of unrest is created. No longer can we satisfy the taxpayer with a mere statement of what has been received and paid out, but we must show the source of the receipt and the purpose of the expenditure. Our municipalities must provide administrative and operative officials, the first class to consist of public-spirited citizens of business experience who shall act as trustees and who shall not be expected to give their full time, and the other class to consist of specialists in their particular lines, who shall have more or less permanent tenure and shall be paid a reasonable compensation, if the best results are to be obtained.

The audits disclose conditions in some places far from satisfactory, either as to methods of accounting or methods of financing. Oftentimes it is found that the record for low tax rates can be explained by the fact that accumulated reserves have been drawn on or that borrowings have been made and the burden passed on to future taxation. The public should understand that the tax rate is only a part of the story; in fact, it is the smallest part, since it is a comparatively easy matter to mislead the public for a short period of time, but eventually the truth will come out, and, unfortunately,

the effect of poor financing usually falls upon an innocent administration. The system of accounts which is installed by this division will make available facts as to the general policies followed, if the interested taxpayer will give some consideration to the statements which show the financial condition as taken from the books at the close of the fiscal year.

Accounting systems have been installed in 150 cities and towns, a gain of 14 in the past year. During this period, audits have been made in 75 other cities and towns, and assistance has been rendered to a large number of cities and towns in which accounting systems have been previously installed.

#### CONCLUSION.

This report has been compiled from returns filed by city and town officials, after a careful editing by the very small office force available for this work. Many letters have been written seeking information as to items included in the returns, or in the published annual reports of cities and towns, and in practically every case a most cordial spirit of cooperation has been shown in the replies received. There are, however, a number of municipalities which make no attempt to comply with the statute which requires the filing of these returns, and while it might be well to eliminate those municipalities from the report, such a procedure would leave the report more or less incomplete. It would probably arouse the delinquent and careless if the penalty for failure to make returns as now provided for by the general laws were imposed. With our present force we are accomplishing as much as it is possible to do.

The results obtained during the past year have been quite satisfactory, and have been made possible by the efficient services of the examiners and clerks of the division, especially Mr. Edward H. Fenton, Deputy Director and Chief Examiner, who has charge of the work of auditing and of the installation of accounting systems, and Miss Hannah M. Varney who has charge of the clerical work and the preparation of this report.

I wish to express my grateful appreciation of the conscientious services rendered by the entire force, for I feel that, without exception, the force has worked unceasingly to make possible accurate information of municipal financial transactions which is invaluable to the interested taxpayer either by way of audit reports, accounting systems, or publication of statistical data.

Respectfully submitted,

THEODORE N. WADDELL,

*Director of Accounts.*

STATE HOUSE, BOSTON, July 1, 1925.



## PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 74 towns having a population of 5,000 or over; and (III) the 242 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

## PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1920, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.8 per cent is from general revenue sources and 19.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.0 per cent from general and 21.0 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot

be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$14,218,701.57, of which \$7,565,261.10, or 53.2 per cent, was interest on the general debt; \$1,638,519.81, or 11.5 per cent, was interest on revenue and other temporary loans; and the remaining 35.3 per cent of the total interest payments was for debt on account of trust funds used, public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,678,275.77, or 25.5 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Nearly 56 per cent of Somerville's total interest burden is on account of metropolitan assessments.

#### (D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1923, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1923 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings, metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

*Payments to the state sinking and loan funds* on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1923 was \$697,988.86, of which *Boston* paid \$401,084.72, or 57.5 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massa-

chusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1923.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80–121), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 124–131, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 134, 135) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.





*Excess or Deficiency of Revenue: Cities.*

CITIES. (In order of Population, 1920)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1919	1920	1921	1922	1923	1919	1920
BOSTON . . .	\$48,386,693	\$49,652,788	\$50,406,827	\$52,885,270	\$55,927,845	\$43,435,389	\$46,447,458
WORCESTER . .	6,496,214	6,889,246	8,588,983	8,710,718	9,222,249	6,151,715	7,695,374
SPRINGFIELD .	5,626,754	6,232,906	7,321,346	8,052,196	8,447,794	5,002,677	6,144,562
NEW BEDFORD .	4,599,519	5,443,541	6,443,194	6,765,172	7,305,198	4,387,767	5,512,180
FALL RIVER . .	3,939,516	4,931,670	4,781,326	6,111,442	6,287,380	3,751,099	4,867,350
LOWELL . . . .	3,443,806	3,886,247	4,618,368	4,700,760	5,645,091	3,325,942	4,074,783
CAMBRIDGE . .	4,846,633	5,397,844	5,193,833	5,549,395	5,981,842	4,876,814	5,209,184
LYNN . . . . .	2,959,711	3,451,204	3,657,950	4,080,999	4,467,809	2,838,092	3,520,351
LAWRENCE . . .	2,727,969	3,854,364	3,721,316	3,873,302	4,227,606	2,827,898	3,614,989
SOMERVILLE . .	2,696,046	2,925,574	3,049,520	3,237,388	3,142,358	2,569,073	2,858,548
BROCKTON . . .	2,248,068	2,266,347	2,918,690	2,922,413	3,332,879	2,148,344	2,683,071
HOLYOKE . . . .	2,903,532	3,465,681	3,995,693	4,047,841	4,198,434	2,743,607	3,616,151
HAVERHILL . . .	1,732,572	1,893,607	2,257,941	2,265,375	2,275,169	1,598,333	2,034,875
MALDEN . . . .	1,619,160	1,705,713	1,864,954	1,984,923	2,177,885	1,568,428	1,715,877
QUINCY . . . . .	2,060,194	2,308,896	2,302,492	2,949,949	3,003,285	1,959,891	2,404,159
NEWTON . . . .	2,343,070	3,097,921	2,967,606	3,169,569	3,308,225	2,398,150	2,841,758
CHELSEA . . . .	1,295,244	1,376,421	1,470,468	1,795,682	2,157,161	1,268,746	1,486,094
SALEM . . . . .	1,570,663	1,702,644	1,776,754	1,984,773	2,166,883	1,450,729	1,745,302
PITTSFIELD . .	1,214,263	1,571,488	1,610,920	1,800,087	1,906,746	1,197,933	1,532,071
FITCHBURG . . .	1,442,225	1,696,462	1,833,161	1,943,322	1,981,440	1,450,077	1,802,986
EVERETT . . . .	1,477,750	1,163,844	1,806,111	1,842,721	1,902,942	1,268,669	1,479,972
MEDFORD . . . .	1,249,940	1,401,300	1,539,313	1,770,200	1,993,122	1,206,499	1,371,345
TAUNTON . . . .	1,441,958	1,591,014	1,738,266	1,877,822	1,983,362	1,528,956	1,648,207
CHICOPEE . . . .	1,129,299	1,459,613	1,668,286	1,783,840	1,853,423	1,032,504	1,385,294
WALTHAM . . . .	950,914	1,179,172	1,105,171	1,352,919	1,695,345	923,683	1,100,617
REVERE . . . . .	837,586	962,889	1,124,327	1,258,627	1,395,360	851,640	1,069,161
GLOUCESTER . .	950,295	990,426	1,047,342	1,150,215	1,239,180	881,450	1,037,638
BEVERLY . . . .	1,062,537	1,179,306	1,330,291	1,300,804	1,316,543	923,515	1,100,416
NORTH ADAMS . .	546,171	697,156	822,381	787,748	854,860	553,834	653,259
NORTHAMPTON .	599,267	592,137	873,298	842,872	950,298	550,056	666,505
LEOMINSTER . .	500,335	501,655	607,577	669,887	704,927	466,451	522,558
ATTLEBORO . . .	630,632	775,883	882,070	956,661	946,903	551,915	736,880
PEABODY . . . .	840,362	857,101	1,049,485	1,237,525	1,346,928	746,070	902,144
WESTFIELD . . .	746,581	865,688	866,540	986,870	1,052,795	693,417	829,856
MELROSE . . . .	686,826	758,684	780,692	892,701	925,096	651,425	775,471
GARDNER . . . .	485,582	605,577	708,915	685,458	855,494	435,862	556,324
WOBURN . . . . .	528,979	561,543	651,723	799,867	759,168	523,291	642,286
NEWBURYPORT .	392,215	371,538	523,346	521,599	579,578	366,142	428,321
MARLBOROUGH .	436,217	479,676	505,041	522,332	537,907	432,794	505,185
<b>39 Cities . . .</b>	<b>\$119,645,298</b>	<b>\$130,744,766</b>	<b>\$140,411,547</b>	<b>\$150,071,244</b>	<b>\$160,056,510</b>	<b>\$111,538,877</b>	<b>\$129,218,562</b>

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (−) OF REVENUE				
1921	1922	1923	1919	1920	1921	1922	1923
\$48,735,645	\$51,809,484	\$52,092,171	+\$4,951,304	+\$3,205,330	+\$1,671,182	+\$1,075,786	+\$3,835,674
8,073,261	8,493,582	8,992,542	+344,499	−806,128	+515,722	+217,136	+229,707
6,845,642	7,316,634	7,572,531	+624,077	+88,344	+475,704	+735,562	+575,263
6,299,891	6,617,928	6,835,268	+211,752	−68,639	+143,303	+147,244	+469,930
5,043,893	5,149,712	5,907,959	+188,417	+64,320	−262,567	+961,730	+379,421
4,728,935	4,928,154	5,104,253	+117,864	−188,536	−110,567	−227,394	+540,838
5,468,335	5,450,040	5,952,252	−30,181	+188,660	−274,502	+99,355	+29,590
3,925,411	4,141,919	4,186,964	+121,619	−69,147	−267,461	−60,920	+280,845
3,664,630	3,817,954	4,024,685	−99,929	+239,375	+56,716	+55,348	+202,921
2,984,078	2,967,670	3,038,665	+126,973	+67,026	+65,442	+269,718	+103,693
2,987,029	3,010,717	3,147,586	+99,724	−416,724	−68,339	−88,304	+185,293
3,789,991	3,681,485	4,116,594	+159,925	−150,470	+205,702	+366,356	+81,840
2,142,569	2,129,687	2,201,747	+134,239	−141,268	+115,372	+135,688	+73,422
1,881,919	1,873,546	2,068,616	+50,732	−10,164	−16,965	+111,377	+109,269
2,574,056	2,696,929	2,851,704	+100,303	−95,263	−271,564	+253,020	+151,581
2,832,935	3,115,503	3,259,517	−55,080	+256,163	+134,671	+54,066	+48,708
1,689,050	1,791,780	1,970,660	+26,498	−109,673	−218,582	+3,902	+186,501
1,875,521	1,953,357	1,975,671	+119,934	−42,658	−98,767	+31,416	+191,212
1,658,521	1,639,652	1,724,480	+16,330	+39,417	−47,601	+160,435	+182,266
1,937,635	1,886,589	1,908,682	−7,852	−106,524	−104,474	+56,733	+72,758
1,607,919	1,672,893	1,808,165	+209,081	−316,128	+198,192	+169,828	+94,777
1,617,768	1,704,674	1,804,888	+43,441	+29,955	−78,455	+65,526	+188,234
1,770,704	1,755,248	1,803,550	−86,998	−57,193	−32,438	+122,574	+179,812
1,479,670	1,560,095	1,718,957	+96,795	+74,319	+188,616	+223,745	+134,466
1,225,973	1,298,311	1,370,641	+27,231	+78,555	−120,802	+54,608	+324,704
1,242,868	1,269,883	1,481,579	−14,054	−106,272	−118,541	−11,256	−86,219
1,056,854	1,089,546	1,145,166	+68,845	−47,212	−9,512	+60,669	+94,014
1,243,330	1,241,014	1,286,331	+139,022	+78,890	+86,961	+59,790	+30,212
680,738	725,353	759,794	−7,663	+43,897	+141,643	+62,395	+95,066
720,337	759,216	888,883	+49,211	−74,338	+152,961	+83,656	+61,415
616,214	603,595	632,768	+33,884	−20,903	−8,637	+66,292	+72,159
874,977	862,645	875,289	+78,717	+39,003	+7,093	+94,016	+71,614
1,089,571	1,105,271	1,220,452	+94,292	−45,043	−40,086	+132,254	+126,476
856,210	887,087	956,406	+53,164	+35,832	+10,330	+99,783	+96,389
846,246	880,847	903,367	+35,401	−16,787	−65,554	+11,854	+21,729
635,260	713,937	706,308	+49,720	+49,253	+73,655	−28,479	+149,186
698,105	748,804	790,414	+5,688	−80,743	−46,382	+51,063	−31,246
486,443	488,451	545,168	+26,073	−56,783	+36,903	+33,148	+34,410
519,953	519,993	539,164	+3,423	−25,509	−14,912	+2,339	−1,257
\$138,408,087	\$144,359,185	\$150,469,837	+\$8,106,421	+\$1,526,204	+\$2,003,460	+\$5,712,059	+\$9,586,673



## Excess or Deficiency of Revenue: Towns over 5,000 Population.

(In order of Popu- lation, 1920)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1919	1920	1921	1922	1923	1919	1920	1921	1922	1923	1919	1920	1921	1922	1923
Brookline . . .	\$2,301,781	\$2,502,938	\$2,527,578	\$2,989,860	\$2,747,340	\$2,158,189	\$2,396,672	\$2,628,735	\$2,642,059	\$2,730,330	+\$143,592	+\$106,266	-\$101,157	+\$347,801	+\$17,010
Watertown . . .	782,892	934,080	1,057,998	1,096,459	1,194,993	743,982	915,352	1,002,062	1,020,599	1,112,663	+\$38,910	+\$18,678	+\$55,036	+\$75,860	+\$82,330
Arlington . . .	736,849	851,863	886,142	1,011,616	1,085,338	707,005	799,242	883,588	916,377	993,664	+\$29,844	+\$2,611	+\$2,554	+\$95,239	+\$1,674
Frammingham . . .	708,245	758,666	727,611	871,873	1,036,329	594,639	727,304	810,917	838,291	886,677	+\$113,606	+\$1,362	+\$3,306	+\$33,582	+\$149,652
Greenfield . . .	353,597	481,228	557,734	661,250	667,114	306,768	428,582	488,101	561,200	587,502	+\$46,829	+\$2,646	+\$69,633	+\$100,050	+\$109,612
Winthrop . . .	472,159	527,453	523,847	613,790	669,133	415,064	504,803	559,030	559,030	562,377	+\$57,095	+\$22,500	+\$38,858	+\$54,760	+\$106,756
Methuen . . .	360,566	666,920	757,934	746,544	772,791	465,972	610,502	664,402	645,206	723,065	+\$105,412	+\$6,418	+\$83,472	+\$101,338	+\$50,726
Weymouth . . .	428,825	500,717	525,471	529,254	599,846	359,044	476,054	508,022	488,124	539,682	+\$64,781	+\$33,663	+\$17,449	+\$41,180	+\$9,164
Southbridge . . .	257,031	320,462	377,956	390,727	432,835	248,785	302,661	347,784	358,073	360,320	+\$17,801	+\$32,654	+\$30,172	+\$32,654	+\$72,515
Milford . . .	311,479	334,438	346,946	407,941	459,415	298,970	332,265	368,040	406,953	460,337	+\$17,509	+\$2,173	-\$21,004	+\$1,088	+\$57,078
West Springfield . . .	428,769	567,388	561,239	749,125	819,298	374,856	475,700	571,055	641,406	705,885	+\$51,913	+\$1,698	+\$107,719	+\$13,443	+\$13,443
Webster . . .	256,272	267,698	390,756	399,680	431,711	217,288	303,804	333,559	346,400	334,711	+\$38,984	+\$4,106	+\$5,107	+\$64,958	+\$64,958
Plymouth . . .	471,545	518,455	607,451	574,589	634,732	401,321	479,194	543,431	569,217	511,455	+\$73,224	+\$39,261	+\$62,020	+\$63,372	+\$123,277
Wakefield . . .	590,446	696,806	760,375	832,103	940,071	534,169	673,747	739,517	759,416	858,430	+\$56,277	+\$23,069	+\$20,858	+\$72,687	+\$82,541
Clinton . . .	314,230	385,902	422,773	496,806	449,290	296,969	330,358	412,642	423,972	427,853	+\$17,261	+\$5,544	+\$10,131	+\$72,834	+\$21,467
Adams . . .	264,918	240,611	337,736	400,593	420,593	254,428	308,280	330,307	383,627	383,884	+\$10,490	+\$2,331	+\$67,289	+\$49,508	+\$77,009
Norwood . . .	517,255	582,164	690,665	735,584	889,122	479,047	609,703	696,566	751,508	783,763	+\$38,208	+\$27,549	+\$5,908	+\$34,076	+\$105,359
Easthampton . . .	207,930	392,422	316,935	395,874	447,497	225,808	270,193	313,208	311,342	349,051	+\$12,122	+\$122,229	+\$3,727	+\$84,532	+\$98,446
Danvers . . .	407,580	444,098	489,298	549,064	598,206	348,067	414,288	428,925	453,531	508,435	+\$59,793	+\$29,800	+\$60,373	+\$95,553	+\$99,771
Natick . . .	419,234	430,835	511,743	528,288	645,457	371,614	465,557	501,879	518,182	569,268	+\$17,590	+\$34,772	+\$9,864	+\$10,106	+\$23,388
Saugus . . .	300,852	331,998	339,407	451,024	534,024	266,069	333,130	359,182	371,069	397,769	+\$34,783	-\$1,172	+\$671	+\$23,338	+\$53,256
Dedham . . .	424,701	545,288	550,669	568,784	583,505	382,231	485,262	511,643	520,472	534,217	+\$42,470	+\$60,026	+\$39,026	+\$48,312	+\$49,288
Belmont . . .	438,520	507,324	561,688	821,369	739,910	411,213	492,860	573,863	643,445	706,033	+\$27,307	+\$14,464	+\$12,175	+\$77,924	+\$33,877
Brantree . . .	386,807	503,899	540,735	619,468	723,756	328,410	439,788	500,472	549,401	572,234	+\$58,397	+\$4,111	+\$40,263	+\$70,067	+\$51,522
Worcester . . .	478,596	555,748	666,327	644,030	706,740	440,726	528,902	566,402	572,584	591,499	+\$37,870	+\$6,846	+\$93,925	+\$71,446	+\$115,241
Northbridge . . .	141,354	269,679	259,447	335,717	345,717	154,367	187,838	216,610	260,801	289,262	+\$30,082	+\$46,484	+\$53,099	+\$1,354	+\$56,455
Amesbury . . .	283,429	330,946	349,946	329,115	334,717	286,524	329,115	319,968	324,792	343,632	+\$4,234	+\$3,914	+\$29,978	+\$28,995	+\$10,180
Palmer . . .	167,088	197,670	259,603	299,482	330,730	159,655	190,421	261,008	266,050	286,980	+\$7,433	+\$7,249	+\$4,463	+\$4,810	+\$12,502
Athol . . .	305,384	383,283	391,425	421,529	427,556	245,565	318,210	334,599	338,589	370,797	+\$59,819	+\$34,927	+\$56,826	+\$82,940	+\$47,759
Milton . . .	617,141	742,115	743,276	792,981	793,514	562,985	662,961	663,896	671,549	703,838	+\$54,156	+\$79,154	+\$79,380	+\$121,432	+\$89,676
N. Attleborough . . .	346,453	422,272	430,190	442,422	473,727	328,738	402,454	422,933	415,951	416,185	+\$17,225	+\$9,181	+\$7,257	+\$5,760	+\$7,532
Ware . . .	155,694	243,336	253,177	259,603	267,630	170,235	236,053	235,053	253,854	262,388	+\$14,565	+\$27,071	+\$18,124	+\$5,749	+\$5,242
Middleborough . . .	226,684	316,821	365,060	364,659	424,143	219,579	298,351	344,048	340,508	361,532	+\$7,105	+\$18,470	+\$21,012	+\$24,151	+\$62,611
Bridgewater . . .	154,904	186,738	177,711	202,224	212,166	145,733	181,696	190,768	190,764	194,302	+\$9,171	+\$5,002	+\$13,057	+\$11,460	+\$17,864
Andover . . .	290,641	339,773	362,622	431,313	501,318	253,601	322,530	322,530	334,639	396,078	+\$37,042	+\$37,042	+\$33,792	+\$46,240	+\$105,240
Swampscott . . .	416,952	459,936	481,756	526,898	596,745	376,817	434,534	482,063	503,742	539,979	+\$40,135	+\$25,402	+\$30,756	+\$23,156	+\$56,766
Stoneham . . .	258,258	311,048	306,841	306,478	336,015	220,113	268,537	281,806	293,925	311,056	+\$38,145	+\$42,511	+\$25,085	+\$10,553	+\$24,959

Montague .	179,085	227,023	236,094	271,191	147,838	180,481	196,630	242,379	+81,247	-2,320	+30,393	+1,061	+28,812
Hudson .	240,497	283,634	329,371	381,644	225,418	276,735	274,107	306,286	+326,716	+40,594	+9,527	+23,655	+59,928
Rockland .	218,455	224,828	241,309	297,635	192,338	228,458	255,933	282,107	+26,117	-2,430	+35,900	+12,292	+50,236
Ludlow .	145,257	224,992	287,371	319,635	141,426	182,857	232,500	244,884	+28,770	+18,462	-7,508	+42,487	+38,865
Reading .	442,982	500,307	562,806	657,650	403,854	488,717	523,965	521,264	+39,128	+24,924	+36,322	+41,542	+67,079
Marblehead .	459,717	540,832	550,364	554,439	397,204	489,632	483,213	488,269	+501,279	+1,365	+57,639	+92,095	+53,100
Fairhaven .	190,989	202,535	257,415	317,761	174,163	222,776	275,618	311,365	+359,296	-21,241	-18,203	+6,396	-2,247
Whitman .	198,986	211,701	233,460	240,063	184,107	209,574	227,671	232,697	+242,603	+14,879	+5,789	+7,366	+38,745
Maynard .	174,744	195,080	212,642	235,889	128,287	154,221	166,496	171,262	+194,295	+20,523	+2,410	+1,390	+47,334
Needham .	250,523	320,520	376,930	432,354	225,015	290,314	323,785	346,554	+300,032	+2,706	+53,154	+47,348	+42,322
Grafton .	102,178	129,879	150,763	181,786	106,127	129,121	140,737	167,780	+108,194	+7,758	+10,026	+14,006	+25,662
Stoughton .	208,598	220,468	241,998	284,429	182,728	214,122	218,058	235,359	+230,027	+9,119	+2,410	+6,639	+14,402
Franklin .	199,343	242,883	256,695	260,845	177,545	222,440	248,689	240,159	+258,990	+20,243	+8,006	+11,650	+17,354
Dormouth .	180,524	199,762	252,179	291,867	132,286	173,980	229,089	202,854	+247,738	+24,110	+31,275	+31,275	+66,414
Concord .	380,554	487,139	471,641	498,736	355,649	431,705	450,800	431,651	+439,290	+25,208	+6,218	+39,300	+39,316
Lexington .	320,009	394,791	422,922	476,320	309,461	363,030	419,634	450,829	+451,146	+10,538	+3,288	+25,491	+31,429
Great Barrington .	128,629	190,431	191,305	225,422	135,331	173,870	186,100	200,159	+213,091	+6,702	+5,205	+14,854	+12,401
North Andover .	185,732	203,062	261,001	290,983	189,153	241,730	244,256	269,355	+209,354	+8,421	+16,535	+21,028	+60,524
Mansfield .	261,910	319,511	306,551	399,707	269,398	331,184	343,763	340,306	+386,353	+8,027	-53,212	+69,401	+32,46
Wellesley .	476,525	527,934	533,261	673,410	418,396	487,233	523,915	566,198	+632,644	+57,529	+3,346	+13,212	+73,907
Ipswich .	196,900	248,435	277,021	315,698	199,350	248,451	271,211	285,273	+315,703	-16	+5,810	+30,425	+22,350
Canton .	207,577	232,301	239,763	289,007	188,783	219,155	245,706	239,152	+245,067	+12,546	+11,077	+45,067	+18,793
Spencer .	119,373	134,916	123,728	153,121	107,432	127,892	123,991	129,726	+148,086	+7,024	-3,263	+23,305	+9,517
Winchendon .	163,599	186,719	196,767	218,652	141,805	185,679	196,850	213,846	+219,618	+3,040	+1,917	+4,786	+16,661
Westborough .	115,532	119,833	129,119	149,784	112,418	129,842	133,205	135,386	+143,502	-10,009	-4,086	+14,398	+5,005
Abington .	176,643	152,511	200,309	195,833	142,134	173,231	180,991	192,670	+209,681	-20,912	+19,318	+3,163	+1,915
Chelmsford .	152,417	183,267	180,769	248,135	119,946	157,292	184,827	195,975	+208,005	+25,975	-4,058	+52,160	+43,008
Millbury .	100,789	135,210	155,900	183,942	106,745	125,100	161,428	174,664	+169,859	-2,956	-2,528	+9,278	+8,175
Hingham .	249,957	312,167	323,354	398,462	236,269	299,552	297,273	310,432	+325,481	+15,315	+35,081	+1,410	+72,981
Amherst .	178,917	204,061	196,693	194,349	162,904	186,396	192,471	192,621	+204,621	+17,665	+2,825	+1,878	+10,781
South Hadley .	230,381	222,145	242,754	242,754	134,516	193,775	200,207	201,992	+214,373	+4,016	+21,438	+16,452	+28,381
Walpole .	263,507	289,005	354,627	369,598	236,799	315,422	325,913	333,583	+26,714	-26,417	-28,714	+46,000	+44,725
Orange .	151,235	139,493	174,226	189,296	136,876	167,840	187,664	170,253	+176,245	-28,347	+10,075	+3,973	+13,051
Urbidge .	120,465	170,779	167,398	191,926	112,627	127,454	145,199	151,561	+168,515	+7,838	+25,580	+15,837	+23,411
Draut .	90,241	90,296	128,685	132,779	81,546	93,892	142,435	151,044	+18,603	-3,596	-18,603	-9,646	+62
Easton .	149,520	152,817	192,939	194,377	134,293	151,249	171,601	151,836	+153,800	+15,227	+6,972	+41,103	+40,577
Agawam .	114,382	129,792	136,081	189,365	110,043	133,591	149,407	194,119	+223,716	-3,799	-13,326	-4,754	-17,415
74 Towns .	\$23,686,963	\$27,774,485	\$30,179,201	\$33,243,311	\$35,765,229	\$21,707,672	\$26,438,132	\$28,994,131	\$30,067,250	\$31,971,216	+\$1,979,291	+\$1,185,070	+\$3,176,061

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.*

	CITIES. (In order of Population, 1920)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$52,092,171.38	\$41,816,259.24	\$6,585,586.57	\$3,690,325.57	80.3	12.6	7.1
WORCESTER	.	8,992,541.71	7,447,708.11	569,433.60	975,400.00	82.8	6.3	10.9
SPRINGFIELD	.	7,872,531.50	6,657,771.26	558,280.24	656,500.00	84.6	7.1	8.3
NEW BEDFORD	.	6,835,267.64	4,970,660.00	744,934.74	1,120,272.00	73.7	10.9	16.4
FALL RIVER	.	5,907,958.70	4,660,132.00	434,866.10	762,960.00	78.9	8.2	12.9
LOWELL	.	5,104,252.99	4,142,140.69	387,162.30	574,970.00	81.1	7.6	11.3
CAMBRIDGE	.	5,952,251.06	4,761,207.38	334,491.13	603,552.55	80.1	9.8	10.1
LYNN	.	4,186,963.75	3,885,857.71	133,104.26	488,001.78	80.9	7.5	11.6
LAWRENCE	.	4,024,085.26	3,350,639.06	271,966.50	402,059.70	83.2	6.8	10.0
SOMERVILLE	.	3,038,664.80	2,594,321.06	252,543.11	211,800.63	85.4	7.6	7.0
BROCKTON	.	3,147,585.79	2,365,219.36	274,106.43	508,260.00	75.3	8.9	15.8
HOLYOKE	.	4,116,593.87	3,594,102.59	207,358.28	315,133.00	87.3	3.9	8.8
HAVERHILL	.	2,201,747.25	1,921,427.81	86,274.44	194,043.00	87.3	3.9	11.3
QUINCY	.	2,851,704.47	2,106,260.15	189,532.19	238,409.70	73.9	9.5	16.6
MALDEN	.	2,068,616.28	1,640,674.39	271,946.58	473,497.74	79.3	8.5	11.2
NEWTON	.	3,250,516.55	2,742,397.23	287,882.67	229,236.65	84.2	8.8	7.0
CHELSEA	.	1,970,659.98	1,564,196.67	225,593.64	180,869.67	79.4	11.4	9.2
SALISBURY	.	1,975,670.82	1,619,699.67	136,971.15	219,000.00	82.0	6.9	11.1
PITTSFIELD	.	1,724,480.25	1,297,154.94	132,575.31	294,750.00	75.2	7.7	17.1
FITCHBURG	.	1,908,681.60	1,554,043.48	131,538.12	223,100.00	81.4	6.9	11.7
EVERETT	.	1,808,165.08	1,417,838.69	183,814.11	206,512.28	78.4	10.2	11.4
TUACONIC	.	1,804,887.93	1,403,030.42	170,327.67	231,529.84	77.7	9.5	12.8
WICHAMPEE	.	1,803,519.89	1,461,164.91	135,484.98	206,900.00	81.0	7.5	11.5
CHICOPPEE	.	1,718,956.99	1,381,910.10	94,646.89	242,400.00	80.4	5.5	14.1
WALTHAM	.	1,370,641.52	1,131,086.80	100,102.16	139,452.56	82.5	7.3	10.2
REVERE	.	1,481,579.46	1,083,976.58	158,359.55	239,243.33	73.2	10.7	16.1
GLoucester	.	1,145,165.76	941,444.04	79,346.72	124,375.00	82.2	6.9	10.9
GLoucester	.	1,286,330.63	1,057,899.65	69,430.98	159,000.00	82.2	5.4	12.4
BEVERLY	.	759,794.29	621,896.21	42,178.09	59,719.99	81.8	5.6	12.6
NORTH ADAMS	.	888,883.17	789,092.89	30,710.28	69,080.00	88.8	3.4	7.8
NORTHAMPTON	.	632,707.86	539,219.99	35,047.87	58,500.00	85.2	5.5	9.3
LEOMINSTER	.	875,289.04	713,656.53	61,382.51	100,250.00	81.5	7.0	11.5
ATTLEBORO	.	1,220,451.52	998,366.18	81,085.34	143,000.00	81.6	6.7	11.7
PEABODY	.	956,406.10	863,520.39	30,885.71	62,000.00	90.3	3.2	6.5
WESTFIELD	.	903,366.95	715,621.72	83,105.92	104,579.31	79.2	9.2	11.6
MELROSE	.	706,308.10	586,054.12	44,953.98	75,300.00	83.0	6.4	10.6
GARDNER	.	793,413.59	546,418.32	68,730.18	175,265.09	69.1	8.7	22.2
WOBURN	.	545,168.23	409,523.22	39,145.01	96,500.00	75.1	17.7	7.0
NEWBURYPORT	.	589,164.27	420,008.01	33,756.26	85,400.00	77.9	6.3	15.8
MAELBOROUGH	.							
39 Cities	.	\$150,469,836.63	\$121,274,023.67	\$14,218,701.57	\$14,977,111.39	80.6	9.4	10.0



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.*

	TOWNS, (In order of Population, 1920)	TOTALS	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	
Brookline	.	\$2,730,330.43	\$2,368,385.92	\$151,985.44	\$209,959.07	86.7
Waerstown	.	1,112,063.78	823,996.31	112,109.10	174,467.77	74.2
Arlington	.	983,063.73	833,906.07	74,125.42	85,632.24	83.9
Frammingham	.	856,076.91	731,678.32	71,998.89	83,000.00	82.5
Greenfield	.	857,502.38	506,999.51	27,502.87	53,000.00	86.3
Winthrop	.	562,377.32	445,036.71	56,806.86	70,534.75	79.1
Methuen	.	722,064.68	598,561.37	46,823.61	76,679.70	82.9
Weymouth	.	300,632.35	471,027.67	26,173.19	33,476.49	88.8
Southbridge	.	300,320.38	317,082.76	19,377.62	23,860.00	88.0
Millford	.	402,336.97	351,840.81	20,996.16	29,500.00	87.5
West Springfield	.	705,835.36	579,973.65	53,681.71	72,200.00	82.2
Webster	.	334,710.50	307,539.44	7,171.06	20,000.00	91.9
Plymouth	.	511,455.36	474,276.27	11,212.43	25,966.66	92.7
Wakefield	.	858,430.14	725,178.45	60,791.04	72,460.65	84.5
Clinton	.	427,823.45	388,256.18	19,067.27	20,500.00	90.7
Adams	.	383,884.21	314,597.45	29,286.76	40,000.00	82.0
Norwood	.	783,762.90	627,552.19	49,810.71	106,400.00	80.1
Easthampton	.	349,030.64	330,579.22	6,471.42	12,000.00	94.7
Danvers	.	508,435.44	449,731.84	14,848.34	43,855.26	88.5
Natick	.	569,268.66	491,687.14	35,151.54	42,429.98	86.4
Saugus	.	397,767.46	353,377.34	22,026.08	22,864.04	88.9
Dedham	.	534,217.11	464,821.67	32,557.87	36,837.57	87.0
Belmont	.	706,033.03	581,091.34	57,679.87	67,261.82	82.3
Braintree	.	572,234.01	535,446.50	15,006.84	21,780.67	93.6
Winchester	.	591,498.63	502,882.72	38,320.38	50,295.53	85.0
Northbridge	.	289,261.75	242,887.45	16,374.30	30,000.00	84.0
Ancsbury	.	343,631.66	293,995.16	21,886.50	27,750.00	85.5
Palmer	.	286,980.12	252,851.64	14,128.48	20,000.00	88.1
Athol	.	379,796.96	301,820.93	27,476.03	50,500.00	79.5
Milton	.	703,837.53	617,144.69	45,036.50	41,656.34	87.7
North Attleborough	.	416,195.40	356,726.84	22,591.91	36,876.65	85.7
Ware	.	262,388.30	244,706.83	8,931.47	8,750.00	93.3
Middleborough	.	361,532.21	337,308.63	10,573.58	13,650.00	93.3
Bridgewater	.	175,427.14	194,302.20	5,875.06	13,000.00	90.3
Andover	.	396,077.47	321,464.29	27,363.18	47,250.00	81.2
Swampscott	.	589,978.80	405,084.57	55,302.34	79,591.89	75.0
Stoneham	.	311,055.48	265,188.18	19,450.69	26,416.61	85.3
Montague	.	242,378.84	223,771.61	10,607.23	8,000.00	92.3
						7.7
						15.7
						8.6
						9.4
						9.0
						10.8
						10.9
						6.3
						2.4
						7.3
						10.2
						6.0
						5.1
						8.4
						4.8
						10.4
						13.6
						3.4
						8.6
						7.4
						5.6
						6.9
						9.5
						3.8
						2.6
						8.5
						10.4
						8.1
						7.0
						13.3
						7.2
						5.9
						6.4
						5.4
						8.9
						3.3
						3.3
						2.9
						3.0
						6.7
						11.9
						14.7
						8.2
						3.3

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.*  
— Concluded.

	TOWNS. (In order of Population, 1920)	TOTALS	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	
Hudson .	.	\$326,715.82	\$292,316.48	\$10,749.34	\$23,650.00	89.5
Rockland .	.	265,563.94	250,634.55	6,929.39	8,000.00	94.4
Ludlow .	.	258,769.78	238,628.27	11,641.51	8,500.00	92.2
Reading .	.	590,571.41	516,197.69	31,533.94	42,839.78	87.4
Marblehead .	.	501,279.06	444,895.31	14,833.75	22,000.00	92.7
Eastham .	.	359,296.37	313,163.68	17,297.69	28,835.00	87.2
Whitman .	.	242,603.46	209,306.56	8,296.90	25,000.00	86.3
Maynard .	.	194,295.18	176,197.55	5,097.63	13,000.00	90.7
Needham .	.	390,031.50	317,818.37	40,316.37	31,896.83	81.5
Grafton .	.	168,194.00	156,092.08	5,101.92	7,000.00	92.8
Stoughton .	.	240,026.73	200,806.43	12,220.30	27,000.00	83.7
Franklin .	.	258,990.22	220,587.49	15,402.73	23,000.00	85.2
Dartmouth .	.	303,854.37	249,546.86	24,932.51	29,375.00	82.1
Concord .	.	439,220.27	373,782.02	31,068.25	34,370.00	85.1
Lexington .	.	451,143.65	350,746.69	34,656.17	66,342.69	77.7
Great Barrington .	.	213,021.06	173,978.77	9,842.29	29,300.00	81.7
North Andover .	.	269,654.35	242,093.35	14,861.00	13,000.00	89.7
Mansfield .	.	380,593.25	334,042.62	20,050.64	32,500.00	86.4
Wellesley .	.	632,643.62	539,949.90	39,903.41	52,790.31	85.4
Ipwich .	.	315,703.45	270,965.19	19,147.77	25,500.49	85.8
Canton .	.	239,152.26	207,953.18	8,366.03	22,531.05	97.0
Spencer .	.	148,085.71	137,042.90	3,042.81	8,000.00	88.5
Winchendon .	.	219,618.00	194,455.56	3,632.44	19,500.00	97.0
Westborough .	.	143,502.83	128,656.24	6,296.59	18,550.00	85.4
Abington .	.	209,680.93	181,051.34	10,429.59	18,200.00	87.0
Chelmsford .	.	208,004.54	175,689.32	8,755.22	23,580.00	84.5
Millbury .	.	169,858.49	147,237.79	7,120.70	15,300.00	86.3
Hingham .	.	325,480.75	316,229.89	4,356.69	8,000.00	97.2
Amherst .	.	204,620.53	187,307.29	5,393.24	11,920.00	91.6
South Hadley .	.	214,373.05	200,626.20	4,746.85	9,000.00	93.6
Walpole .	.	356,583.34	289,679.67	21,903.67	45,000.00	81.2
Orange .	.	176,245.63	156,903.87	5,541.16	13,800.00	89.0
Uxbridge .	.	168,514.00	140,573.35	8,866.25	19,075.00	83.4
Draut .	.	151,044.28	128,105.32	7,438.96	15,500.00	84.8
Easton .	.	153,800.44	149,642.31	4,158.13	97.3	97.3
Agawam .	.	223,716.22	164,448.13	25,268.09	34,000.00	73.5
74 Towns	.	\$31,971,216.35	\$27,413,268.96	\$1,856,803.38	\$2,701,144.01	85.7
						5.8
						8.5

## Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1919 and 1923.

CITIES. (In order of Population, 1920)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE			
	1919	1923	Percent- age of Increase	1919	1923	Percent- age of Increase	1919	1923	Percent- age of Increase	
	Increase in 1923 over 1919	Increase in 1923 over 1919	Increase in 1923 over 1919	Increase in 1923 over 1919	Increase in 1923 over 1919	Increase in 1923 over 1919	Increase in 1923 over 1919	Increase in 1923 over 1919		
BOSTON	\$1,529,750,278	\$1,716,066,700	12.2	\$48,386,693	\$55,927,845	15.6	\$43,435,389	\$52,092,171	\$8,656,782	19.9
WORCESTER	208,040,960	270,700,650	30.1	6,496,214	9,222,249	42.0	6,151,715	8,992,542	2,840,827	46.2
SPRINGFIELD	207,397,380	250,083,192	20.6	5,626,754	8,447,794	50.1	5,002,677	7,872,531	2,869,854	57.4
NEW BEDFORD	144,254,106	190,903,491	26.8	4,687,812	7,305,198	55.8	4,387,667	6,835,268	2,447,601	55.8
FALL RIVER	132,225,023	188,086,150	42.2	3,939,516	6,287,380	59.6	3,751,099	5,907,959	2,156,860	57.5
LOWELL	107,315,763	136,516,501	27.2	3,443,808	5,645,091	63.9	3,295,942	5,104,253	1,778,311	53.5
CAMBRIDGE	136,740,291	152,319,800	11.4	4,846,633	5,981,842	23.4	4,876,814	5,952,252	1,075,438	22.1
LYNN	100,997,667	106,855,233	5.8	5,579,509	4,467,809	23.4	4,876,814	5,952,252	1,075,438	22.1
LAWRENCE	95,427,085	120,370,335	26.1	2,959,711	4,467,809	51.0	2,827,898	4,186,964	1,348,772	47.5
SOMERVILLE	87,392,724	102,525,400	17.2	2,727,969	4,227,606	55.0	2,569,073	4,024,685	1,496,792	42.3
BROCKTON	54,754,271	65,454,700	19.5	2,696,046	3,142,358	16.6	2,569,073	3,083,665	514,592	18.3
HOLYOKE	75,422,955	109,536,500	45.2	2,248,068	3,332,879	48.3	2,148,344	3,116,594	968,250	45.1
HAVERTHILL	49,333,987	65,221,100	32.2	1,793,572	2,173,183	21.3	1,598,333	2,201,747	603,414	37.8
MALDEN	41,464,840	51,770,550	24.1	1,619,160	2,173,183	34.3	1,598,333	2,201,747	603,414	37.8
QUINCY	52,558,870	82,584,075	57.1	2,060,194	3,063,285	48.7	1,938,891	2,831,704	891,813	45.5
NEWTON	78,633,400	102,091,600	29.8	2,343,070	3,063,285	31.2	2,308,160	3,230,517	922,357	39.9
CHELSEA	36,641,200	47,732,600	30.3	1,295,254	2,157,161	66.3	1,258,746	1,970,660	701,914	55.3
SALISBURY	43,584,400	48,351,285	10.9	1,570,663	2,166,883	38.0	1,450,729	1,975,671	524,942	36.2
PITTSFIELD	41,367,595	51,974,455	25.4	1,214,263	1,906,746	57.0	1,197,933	1,724,480	526,547	44.0
FITCHBURG	40,400,360	56,094,025	39.5	1,103,675	1,981,440	79.5	1,050,077	1,908,682	858,605	81.6
EVERETT	40,478,700	48,052,775	18.7	1,442,225	1,902,942	32.8	1,450,077	1,908,682	458,605	31.6
MILFORD	38,178,143	47,478,300	24.7	1,477,775	1,902,942	26.5	1,450,077	1,908,682	458,605	31.6
TAUNTON	28,653,143	37,922,062	32.4	1,249,940	1,983,362	57.5	1,206,499	1,804,888	598,389	49.6
CHICOPEE	33,122,011	46,489,400	39.9	1,141,958	1,983,362	73.4	1,032,504	1,718,957	686,453	66.5
WALTHAM	33,127,661	42,880,150	29.4	1,129,299	1,853,423	64.1	923,683	1,370,641	446,958	48.4
REVERE	24,993,750	34,915,400	39.7	950,914	1,695,345	78.3	923,683	1,370,641	446,958	48.4
GLOUCESTER	27,181,300	31,890,259	17.3	837,586	1,395,360	66.6	851,640	1,481,579	629,939	74.0
BEVERLY	36,530,120	44,336,475	21.4	950,295	1,239,180	30.4	881,450	1,145,166	263,716	29.9
NORTH ADAMS	19,452,579	25,029,840	28.7	1,062,537	1,316,543	23.9	923,515	1,286,331	362,816	39.3
NORTHAMPTON	14,493,800	19,007,965	31.1	546,171	854,860	56.6	550,056	888,883	338,827	61.6
LEOMINSTER	21,952,990	22,860,820	4.1	500,335	704,927	40.9	466,451	632,768	166,317	35.7
ATTLEBORO	25,208,134	21,203,533	16.1	630,632	946,903	50.2	551,915	875,289	323,374	58.6
PEABODY	14,074,000	16,778,795	19.2	840,362	1,346,928	60.3	746,070	1,220,452	474,382	63.6
WESTFIELD	20,234,675	25,510,250	26.1	746,581	1,052,795	41.0	693,417	956,406	262,989	37.9
MELROSE	11,917,166	13,853,592	15.5	686,826	952,096	38.7	651,425	903,367	251,942	38.7
GARDNER	13,821,960	17,335,421	25.4	528,979	759,168	43.5	435,862	706,308	270,446	62.0
WOBURN	11,725,944	14,478,817	24.1	392,215	579,578	47.3	366,142	545,168	179,026	48.9
NEWBURYPORT	11,938,310	14,478,817	21.3	436,217	537,907	23.8	432,794	530,161	107,367	24.6
39 Cities	\$3,713,837,575	\$4,476,684,021	20.5	\$119,645,298	\$160,056,510	33.8	\$111,538,877	\$150,469,837	+\$38,930,960	34.9

1Decrease.

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1921, 1922 and 1923.*  
*All Municipalities.*

CLASSIFICATION.	1910	1921	1922	1923
General debt . . . . .	\$172,449,046	\$197,487,313	\$208,023,650	\$219,597,010
Public service enterprise debt . . . . .	66,118,553	76,735,319	75,277,532	76,565,722
Total gross funded or fixed debt . . . . .	\$238,567,599	\$274,222,632	\$283,301,182	\$296,162,732
Sinking funds deducted . . . . .	70,021,484	72,480,825	68,328,157	66,195,762
Net funded or fixed debt . . . . .	\$168,546,115	\$201,741,807	\$214,973,025	\$229,966,970
To which may be added: —				
Temporary debt . . . . .	9,139,691	27,582,001	28,717,140	26,198,710
TOTALS . . . . .	\$177,685,806	\$229,323,808	\$243,690,165	\$256,165,680

*Cities.*

General debt . . . . .	\$156,308,327	\$177,436,051	\$183,896,520	\$192,411,873
Public service enterprise debt . . . . .	50,965,550	67,309,543	65,966,710	67,609,350
Total gross funded or fixed debt . . . . .	\$207,273,877	\$244,745,594	\$249,863,230	\$260,021,223
Sinking funds deducted . . . . .	66,843,242	69,829,558	65,794,660	63,755,754
Net funded or fixed debt . . . . .	\$140,430,635	\$174,916,036	\$184,068,570	\$196,265,469
To which may be added: —				
Temporary debt . . . . .	6,491,302	20,109,010	21,224,003	19,161,197
TOTALS . . . . .	\$146,921,937	\$195,025,046	\$205,292,573	\$215,426,666

*Towns Over 5,000 Population.*

General debt . . . . .	\$12,872,337	\$16,408,409	\$19,461,998	\$22,067,001
Public service enterprise debt . . . . .	12,071,146	7,043,097	7,060,349	6,765,267
Total gross funded or fixed debt . . . . .	\$24,943,483	\$23,451,506	\$26,522,347	\$28,832,268
Sinking funds deducted . . . . .	2,646,536	2,283,048	2,220,394	2,168,897
Net funded or fixed debt . . . . .	\$22,296,947	\$21,168,458	\$24,301,953	\$26,663,371
To which may be added: —				
Temporary debt . . . . .	1,873,512	4,829,445	4,733,728	4,370,916
TOTALS . . . . .	\$24,170,459	\$25,997,903	\$29,035,681	\$31,034,287

*Towns Under 5,000 Population.*

General debt . . . . .	\$3,268,382	\$3,642,853	\$4,665,132	\$5,118,136
Public service enterprise debt . . . . .	3,081,857	2,382,679	2,250,473	2,191,105
Total gross funded or fixed debt . . . . .	\$6,350,239	\$6,025,532	\$6,915,605	\$7,309,241
Sinking funds deducted . . . . .	531,706	368,219	313,103	271,111
Net funded or fixed debt . . . . .	\$5,818,533	\$5,657,313	\$6,602,502	\$7,038,130
To which may be added: —				
Temporary debt . . . . .	774,877	2,643,546	2,759,409	2,666,597
TOTALS . . . . .	\$6,593,410	\$8,300,859	\$9,361,911	\$9,704,727



## Aggregate Municipal Indebtedness — General and Enterprise Debt.

## All Municipalities.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910 . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911 . . .	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912 . . .	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913 . . .	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914 . . .	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915 . . .	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916 . . .	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917 . . .	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918 . . .	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919 . . .	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920 . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921 . . .	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922 . . .	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923 . . .	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99

## Cities.

1910 . . .	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911 . . .	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912 . . .	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913 . . .	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914 . . .	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915 . . .	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916 . . .	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917 . . .	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918 . . .	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919 . . .	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920 . . .	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921 . . .	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922 . . .	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923 . . .	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16

## Towns Over 5,000 Population.

1910 . . .	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911 . . .	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912 . . .	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913 . . .	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914 . . .	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915 . . .	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916 . . .	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917 . . .	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918 . . .	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919 . . .	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920 . . .	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921 . . .	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922 . . .	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923 . . .	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55

## Towns Under 5,000 Population.

1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	298,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	138,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37

## Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . .	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . .	4,538,998,071	<sup>1</sup> 423,239,937	194,483,095	<sup>1</sup> 1,818,128	<sup>1</sup> 8.5	<sup>1</sup> 0.9	4.28
1918 . .	4,738,976,589	199,978,518	185,623,247	<sup>1</sup> 8,859,848	4.4	<sup>1</sup> 4.6	3.92
1919 . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85

<sup>1</sup> Decrease.

*Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population	Valuation, 1924	NET DEBT, JANUARY 1, 1925			Enterprise Debt (Outside Limit)	Total Net Debt	RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT					General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
ATLANTIC	19,731	\$23,372,955	\$333,000.00	\$169,013.11	\$502,013.11	\$283,708.67	\$785,721.78	2.15	1.21	3.36
BEVERLY	22,561	45,292,125	738,000.00	713,000.00	1,511,000.00	73,500.00	1,586,500.00	3.33	0.17	3.50
BOSTON	748,590	1,809,988,498	38,347,449.16	12,959,001.15	51,306,450.31	34,029,447.96	55,335,898.27	2.83	1.88	4.71
BROCKTON	66,254	68,312,025	1,255,196.40	1,756,000.00	3,011,196.40	1,003,369.70	4,016,766.10	4.41	1.47	5.88
CAMBRIDGE	109,694	158,522,200	3,104,348.55	2,412,846.65	5,517,195.20	710,810.64	6,228,005.84	3.48	0.45	3.93
CHELSEA	43,184	51,790,800	905,215.00	1,337,553.00	2,242,768.00	—	2,242,768.00	4.33	—	4.33
CHICOPEE	36,214	48,000,750	874,300.00	509,000.00	1,383,300.00	396,500.00	1,779,800.00	2.88	0.83	3.71
EVERETT	40,120	54,356,825	927,521.14	861,021.13	1,788,542.27	50,000.00	1,838,542.27	3.29	0.09	3.38
FALL RIVER	120,485	176,819,100	4,402,982.29	4,989,380.85	9,392,373.14	369,381.25	9,761,754.39	5.31	0.18	5.49
FITCHBURG	41,029	57,248,225	1,108,800.00	908,110.25	2,016,910.25	420,912.15	2,437,822.40	3.52	0.74	4.26
GARDNER	16,971	21,140,396	295,600.00	205,300.00	500,900.00	162,500.00	663,400.00	2.37	0.77	3.14
GLOUCESTER	22,947	32,617,811	587,000.00	264,250.00	851,250.00	686,000.00	1,537,250.00	2.61	2.10	4.71
HAYVERHILL	53,884	65,176,972	747,550.66	265,895.79	1,013,446.45	88,909.30	1,102,355.75	1.53	0.14	1.69
HOLYOKE	60,203	113,517,640	1,998,500.00	417,000.00	2,415,500.00	1,577,606.00	3,993,106.00	2.13	1.39	3.52
LAWRENCE	91,270	126,474,450	2,677,790.00	2,073,500.00	4,751,290.00	88,174.62	4,839,464.62	3.76	0.07	3.83
LEOMINSTER	19,744	19,759,930	251,301.76	13,000.00	264,301.76	60,800.64	325,102.40	1.84	0.31	2.15
LOWELL	112,759	140,531,320	3,069,740.00	2,443,902.55	5,513,642.55	209,750.00	5,835,440.00	4.00	0.15	4.15
LYNN	99,148	115,865,045	1,021,800.00	1,366,198.16	2,387,998.16	993,422.83	5,065,502.70	3.51	0.86	4.37
MALDEN	49,103	56,015,300	1,021,800.00	1,366,198.16	2,387,998.16	39,252.19	796,836.64	4.26	—	4.26
MARLBOROUGH	15,028	16,674,388	281,000.00	476,584.45	757,584.45	64,000.00	796,836.64	4.54	0.24	4.78
MEDFORD	39,038	53,185,300	915,483.21	1,356,381.92	2,271,865.13	94,054.21	2,335,865.13	4.27	0.12	4.39
MELROSE	18,204	27,212,650	399,217.70	333,267.32	732,485.02	64,000.00	826,539.23	2.69	0.35	3.04
NEW BEDFORD	121,217	217,656,375	4,541,734.93	6,317,451.00	10,859,185.93	1,272,000.00	12,131,185.93	4.99	0.58	5.57
NEWBURYPORT	15,618	18,100,012	117,310.00	421,274.91	538,584.91	215,000.00	753,584.91	4.11	1.64	5.75
NEWTON	46,054	109,666,250	1,656,000.00	1,265,187.92	2,921,187.92	115,885.71	3,037,073.63	2.66	0.11	2.77
NORTH ADAMS	22,282	25,196,134	378,576.29	197,608.74	576,185.03	196,550.00	772,735.03	2.29	0.78	3.07
NORTHAMPTON	21,951	26,538,420	500,000.00	—	500,000.00	12,000.00	512,000.00	1.88	0.05	1.93
PEABODY	19,552	21,559,317	383,000.00	743,000.00	1,126,000.00	203,000.00	1,329,000.00	5.22	0.94	6.16
PITTSFIELD	41,763	52,835,650	817,400.00	818,000.00	1,635,400.00	989,000.00	2,624,400.00	3.10	1.87	4.97
QUINCY	47,876	93,711,425	1,413,300.00	1,413,300.00	2,826,600.00	251,500.00	3,130,300.00	3.07	0.27	3.34
REVERE	28,823	36,642,500	760,950.36	1,574,006.64	2,334,957.00	226,800.00	2,561,757.00	6.37	0.62	6.99
SALEM	42,529	49,625,665	1,003,500.00	833,500.00	1,837,000.00	499,500.00	2,336,500.00	3.71	1.01	4.72
SOMERVILLE	93,091	99,317,500	1,571,000.00	8,000.00	1,579,000.00	—	1,579,000.00	5.39	—	5.39
SPRINGFIELD	129,614	261,768,390	5,677,037.25	8,341,900.00	14,018,937.25	1,520,000.00	15,538,937.25	5.36	0.58	5.94
TAUNTON	37,137	39,886,910	569,065.45	700,676.46	1,269,741.91	977,008.47	2,246,750.38	3.19	2.45	5.64
WALTHAM	30,915	45,216,200	975,295.65	359,787.74	1,335,083.39	100,000.00	1,435,083.39	2.95	0.22	3.17
WESTFIELD	18,604	17,315,417	235,000.00	132,000.00	367,000.00	3,000.00	370,000.00	2.12	0.08	2.20
WOBURN	15,574	18,001,046	290,050.00	206,800.00	496,850.00	333,500.00	803,350.00	2.59	1.88	4.47
WORCESTER	179,754	287,466,150	4,946,376.02	1,351,978.80	6,298,354.82	2,262,594.81	8,560,949.63	2.19	0.79	2.98
39 Cities	2,761,985	\$4,697,228,066	\$92,603,524.37	\$62,258,903.31	\$154,862,427.68	\$50,527,639.15	\$205,390,066.83	3.30	1.07	4.37



*Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.*

	Towns. (Over 5,000 Population)	Population	Valuation, 1924	NET DEBT, JANUARY 1, 1925			RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit					
Abington	.	5,787	\$4,811,498	\$20,500.00	\$8,400.00	\$28,900.00	\$74,500.00	0.60	1.55	2.15
Adams	.	12,967	14,489,115	265,000.00	270,000.00	535,000.00	—	3.69	—	3.69
Agawam	.	5,023	6,541,645	120,000.00	277,000.00	397,000.00	97,500.00	6.07	1.49	7.56
Amesbury	.	10,036	10,675,649	95,000.00	128,000.00	223,000.00	117,000.00	2.09	1.09	3.18
Amherst	.	5,550	8,312,294	81,000.00	39,000.00	120,000.00	—	1.44	—	1.44
Andover	.	8,268	16,820,567	193,087.02	433,000.00	626,087.02	81,028.93	3.72	0.48	4.20
Arlington	.	18,665	37,593,787	738,033.66	62,310.55	800,344.21	69,064.33	2.31	0.18	2.51
Attol	.	9,792	10,157,780	187,750.00	136,448.98	324,198.98	247,000.00	3.19	2.43	5.62
Barnstable	.	10,749	23,097,841	348,826.62	617,000.00	965,826.62	111,734.37	4.18	0.48	4.66
Braintree	.	10,580	15,290,000	43,000.00	84,000.00	127,000.00	50,000.00	0.83	0.33	1.16
Bridgewater	.	8,438	5,268,831	74,750.00	6,000.00	80,750.00	—	1.53	—	1.53
Brockline	.	37,748	127,522,900	1,485,350.00	52,930.00	1,538,280.00	147,100.00	1.21	0.11	1.32
Canton	.	5,945	7,825,220	51,000.00	4,000.00	55,000.00	11,000.00	0.70	0.14	0.84
Chelmsford	.	5,682	7,149,100	136,062.00	—	136,062.00	—	1.90	—	1.90
Clinton	.	12,979	15,644,909	79,067.62	18,000.00	97,067.62	36,000.00	0.62	0.23	0.85
Concord	.	6,461	7,912,576	119,535.94	11,535.93	131,071.87	209,316.06	1.66	2.64	4.30
Danvers	.	11,108	10,268,000	7,000.00	40,000.00	47,000.00	260,365.05	0.46	2.57	2.99
Dartmouth	.	6,493	10,499,975	134,250.00	146,000.00	280,250.00	269,500.00	2.67	2.57	5.24
Deerham	.	10,792	18,798,550	301,550.00	73,600.00	375,150.00	—	2.00	—	2.00
Dracut	.	5,280	3,690,814	75,000.00	—	75,000.00	—	2.08	—	2.08
Easthampton	.	11,261	13,748,656	128,000.00	7,500.00	135,500.00	—	0.99	—	0.99
Easton	.	5,041	5,040,780	—	—	—	—	—	—	—
Fairhaven	.	7,291	11,064,620	185,038.70	147,726.30	332,765.00	—	3.01	—	3.01
Franklin	.	17,033	26,724,754	583,800.00	689,500.00	1,273,300.00	363,698.69	4.77	1.36	6.13
Franklinham	.	6,497	7,326,616	119,000.00	242,000.00	361,000.00	148,000.00	4.93	2.02	6.95
Grafton	.	6,887	5,136,679	70,580.00	27,500.00	98,080.00	—	1.91	—	1.91
Great Barrington	.	6,315	8,574,052	156,500.00	—	156,500.00	—	1.83	—	1.83
Greenfield	.	15,462	21,130,634	315,000.00	199,000.00	514,000.00	206,750.00	2.43	0.98	3.41
Hingham	.	7,604	10,798,813	123,000.00	12,000.00	135,000.00	—	1.25	—	1.25
Hudson	.	7,607	6,768,262	124,900.00	208,000.00	332,900.00	170,900.00	4.92	2.52	7.44
Ipswich	.	6,901	7,345,195	85,857.97	69,842.03	155,700.00	83,000.00	2.12	1.13	3.25
Lexington	.	6,350	13,637,627	163,500.00	455,000.00	618,500.00	107,950.00	4.53	0.80	5.33
Ludlow	.	7,470	3,465,482	85,500.00	—	85,500.00	—	0.90	—	0.90
Mansfield	.	6,255	6,920,825	110,000.00	18,500.00	128,500.00	161,166.84	1.86	2.33	4.19
Marblehead	.	7,824	16,192,891	75,000.00	73,000.00	148,000.00	174,000.00	0.91	1.07	1.98
Maynard	.	7,086	9,985,062	95,000.00	—	95,000.00	—	1.59	—	1.59
Medford	.	13,189	19,048,330	404,528.81	523,000.00	927,528.81	125,100.51	0.66	0.66	1.32
Middleborough	.	8,453	8,293,120	3,300.00	10,000.00	13,300.00	—	0.16	—	0.16
Milford	.	13,471	14,058,775	150,500.00	106,000.00	256,500.00	54,300.00	1.82	—	1.82
Milbury	.	5,653	5,016,453	87,500.00	—	87,500.00	—	1.74	—	1.74
Milton	.	9,382	25,429,080	420,000.00	35,000.00	455,000.00	130,000.00	1.79	0.51	2.30
Montague	.	7,675	9,929,620	174,000.00	—	174,000.00	31,000.00	1.75	—	2.06

	10,907	10,636,575	118,600.00	127,160.63	245,760.63	113,015.26	358,775.89	2.31	1.06	3.37
Natick . . . . .	7,012	14,082,875	187,000.00	378,000.00	565,000.00	120,000.00	985,000.00	4.02	0.85	4.87
Needham . . . . .	9,283	8,345,902	163,000.00	170,000.00	233,000.00	42,570.62	975,570.02	2.79	0.51	3.30
North Andover . . . . .	10,124	9,422,080	118,000.00	134,000.00	232,000.00	—	252,000.00	2.67	—	2.67
Northborough . . . . .	12,627	9,043,912	131,000.00	215,000.00	340,000.00	—	346,000.00	3.83	—	3.83
Norwood . . . . .	5,893	21,934,490	453,450.00	223,000.00	676,450.00	101,300.00	777,750.00	3.08	0.46	3.54
Orange . . . . .	8,896	5,390,740	30,000.00	3,200.00	39,200.00	—	39,200.00	0.73	—	0.73
Palmer . . . . .	13,045	11,888,185	121,500.00	180,500.00	302,000.00	—	302,000.00	2.54	—	2.54
Plymouth . . . . .	7,439	22,994,800	557,700.00	35,000.00	592,700.00	22,599.94	615,299.94	2.58	0.10	2.68
Reading . . . . .	7,544	12,535,348	46,500.00	192,000.00	238,500.00	190,300.00	428,800.00	1.90	1.52	3.42
Rockland . . . . .	10,874	7,712,648	15,000.00	16,000.00	31,000.00	9,000.00	40,000.00	0.40	0.12	0.52
Saugus . . . . .	14,245	10,214,444	156,500.00	30,000.00	186,500.00	47,000.00	233,500.00	1.83	0.46	2.29
Southbridge . . . . .	5,527	11,901,035	225,320.00	52,464.34	277,784.34	—	277,784.34	2.33	—	2.33
South Hadley . . . . .	5,930	6,469,342	109,500.00	9,000.00	118,500.00	22,000.00	140,500.00	1.83	0.34	2.17
Spencer . . . . .	7,873	4,108,572	29,950.00	27,000.00	29,950.00	10,500.00	40,450.00	0.72	0.25	0.97
Stoneham . . . . .	6,865	9,045,850	202,000.00	90,000.00	229,000.00	51,000.00	280,000.00	2.53	0.56	3.09
Stoughton . . . . .	8,101	7,049,969	69,000.00	324,450.00	159,000.00	—	159,000.00	2.26	—	2.26
Swampscott . . . . .	5,384	6,494,630	61,150.00	—	61,150.00	144,643.45	720,993.45	3.09	0.78	3.87
Uxbridge . . . . .	13,025	18,717,425	363,850.00	657,000.00	1,020,850.00	57,000.00	118,150.00	0.94	0.88	1.82
Wakefield . . . . .	5,446	10,178,139	183,500.00	27,000.00	210,500.00	358,500.00	1,379,350.00	5.45	1.92	7.37
Walpole . . . . .	8,525	7,969,910	125,100.00	71,000.00	196,100.00	127,000.00	337,500.00	2.07	1.25	3.32
Ware . . . . .	21,457	36,212,668	608,000.00	971,000.00	1,579,000.00	—	196,100.00	2.46	—	2.46
Watertown . . . . .	13,258	11,205,211	87,487.00	—	87,487.00	100,000.00	1,679,000.00	4.36	0.28	4.64
Webster . . . . .	6,224	25,014,225	541,000.00	306,500.00	847,500.00	5,000.00	92,487.00	0.78	0.05	0.83
Wellesley . . . . .	5,789	4,022,625	27,024.11	9,500.00	36,524.11	117,000.00	964,500.00	3.39	0.47	3.86
Westborough . . . . .	13,443	23,830,155	459,564.06	1,099,000.00	1,558,564.06	2,893.58	39,417.69	0.91	0.07	0.98
West Springfield . . . . .	15,057	21,162,530	329,572.39	10,000.00	339,572.39	108,939.87	1,727,553.86	6.54	0.71	7.25
Weymouth . . . . .	7,147	7,221,505	24,000.00	6,000.00	30,000.00	15,000.00	425,072.39	1.61	0.40	2.01
Whitman . . . . .	5,904	5,361,780	65,500.00	2,000.00	67,500.00	7,000.00	45,000.00	0.41	0.21	0.62
Winchendon . . . . .	10,485	24,947,025	483,000.00	172,500.00	655,500.00	59,000.00	74,500.00	1.26	0.13	1.39
Winchester . . . . .	15,455	21,458,750	554,200.00	102,100.00	656,300.00	122,000.00	714,500.00	3.06	0.23	2.86
Wintthrop . . . . .							778,300.00	3.06	0.57	3.63
74 Towns	703,404	\$1,045,189,613	\$15,121,735.90	\$10,771,168.76	\$25,892,904.66	\$5,635,986.83	\$31,528,891.49	2.48	0.54	3.02

*Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.*

	Towns. (Under 5,000 Population)	Population	Valuation, 1924	NET DEBT, JANUARY 1, 1925			RATIO OF NET DEBT TO VALUATION				
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Acton . . . . .	. . . . .	2,162	\$2,674,475	\$37,930.00	—	\$37,930.00	—	1.42	—	1.42	
Acushnet . . . . .	. . . . .	3,075	3,631,305	28,648.00	\$19,400.00	48,048.00	—	1.32	—	1.32	
Ashburnham . . . . .	. . . . .	2,012	1,567,503	9,200.00	—	9,200.00	\$17,570.00	0.59	1.12	1.71	
Ashby . . . . .	. . . . .	884	975,297	21,300.00	—	21,300.00	—	2.18	—	2.18	
Ashland . . . . .	. . . . .	2,287	2,252,605	8,000.00	—	8,000.00	37,500.00	0.36	1.66	2.02	
Auburn . . . . .	. . . . .	3,891	3,636,580	39,000.00	—	39,000.00	—	1.07	—	1.07	
Avon . . . . .	. . . . .	2,176	1,668,443	1,000.00	—	1,000.00	500.00	0.06	0.03	0.09	
Ayer . . . . .	. . . . .	3,052	3,363,950	15,000.00	—	15,000.00	32,000.00	0.45	0.95	1.40	
Barnstable . . . . .	. . . . .	4,836	13,206,840	182,000.00	—	182,000.00	—	1.38	—	1.38	
Bedford . . . . .	. . . . .	1,362	2,561,487	—	36,000.00	58,000.00	56,800.00	—	2.22	2.22	
Belchertown . . . . .	. . . . .	2,058	1,427,670	22,000.00	—	22,000.00	—	4.06	—	4.06	
Bellingham . . . . .	. . . . .	2,102	2,116,277	24,000.00	—	24,000.00	—	1.13	—	1.13	
Bernardston . . . . .	. . . . .	769	689,271	3,000.00	—	3,000.00	—	0.44	—	0.44	
Billerica . . . . .	. . . . .	3,646	7,800,401	87,500.00	3,000.00	90,500.00	101,298.13	1.16	1.30	2.46	
Blackstone . . . . .	. . . . .	4,299	2,390,623	10,000.00	25,000.00	35,000.00	—	1.46	—	1.46	
Blandford . . . . .	. . . . .	479	1,008,359	14,900.00	—	14,900.00	—	1.48	—	1.48	
Bolton . . . . .	. . . . .	708	965,776	1,600.00	—	1,600.00	—	0.17	—	0.17	
Bourne . . . . .	. . . . .	2,530	7,442,497	127,250.00	—	127,250.00	—	1.71	—	1.71	
Boxborough . . . . .	. . . . .	298	343,770	150.00	—	150.00	—	0.04	—	0.04	
Boxford . . . . .	. . . . .	588	1,056,126	—	5,000.00	5,000.00	—	0.47	—	0.47	
Boylston . . . . .	. . . . .	794	798,869	5,500.00	5,000.00	10,500.00	2,000.00	0.69	0.25	0.94	
Brewster . . . . .	. . . . .	688	1,308,750	24,000.00	—	24,000.00	—	1.83	—	1.83	
Brookfield . . . . .	. . . . .	1,437	1,162,286	4,000.00	8,000.00	12,000.00	5,000.00	1.03	0.43	1.46	
Buckland . . . . .	. . . . .	1,437	2,439,371	22,000.00	2,279.20	24,279.20	—	1.00	—	1.00	
Burlington . . . . .	. . . . .	885	1,798,205	25,000.00	20,000.00	45,000.00	—	2.50	—	2.50	
Carver . . . . .	. . . . .	891	2,537,610	1,000.00	1,000.00	2,000.00	—	0.04	—	0.04	
Charlton . . . . .	. . . . .	1,995	1,712,330	11,600.00	27,000.00	38,600.00	—	2.25	—	2.25	
Chatham . . . . .	. . . . .	1,737	3,825,840	14,500.00	100,000.00	114,500.00	—	2.99	—	2.99	
Cheshire . . . . .	. . . . .	1,476	1,188,487	21,000.00	47,000.00	68,000.00	—	3.95	—	3.95	
Chester . . . . .	. . . . .	1,302	1,202,655	25,400.00	21,000.00	46,400.00	—	3.86	—	3.86	
Chilmark . . . . .	. . . . .	240	487,846	3,600.00	—	3,600.00	—	0.74	—	0.74	
Clarkburg . . . . .	. . . . .	1,136	669,444	16,200.00	—	16,200.00	—	2.42	—	2.42	
Coltasset . . . . .	. . . . .	2,639	9,131,001	36,000.00	—	36,000.00	—	0.39	—	0.39	
Cummington . . . . .	. . . . .	489	426,095	1,000.00	—	1,000.00	—	0.23	—	0.23	
Dalton . . . . .	. . . . .	3,752	5,325,498	12,000.00	—	12,000.00	13,125.00	0.23	—	0.23	
Dana . . . . .	. . . . .	599	666,245	—	95,000.00	192,000.00	—	1.97	—	1.97	
Deerfield . . . . .	. . . . .	2,803	4,716,836	97,000.00	—	97,000.00	—	4.07	—	4.07	
Dighton . . . . .	. . . . .	2,574	3,592,723	20,000.00	—	20,000.00	—	0.56	—	0.56	
Douglas . . . . .	. . . . .	2,181	1,612,117	28,000.00	—	28,000.00	22,500.00	1.74	1.39	3.13	
Dover . . . . .	. . . . .	897	3,128,631	42,000.00	—	42,000.00	—	1.34	—	1.34	
Dudley . . . . .	. . . . .	3,701	3,620,115	52,000.00	—	52,000.00	56,000.00	1.44	1.54	2.98	
Dunstable . . . . .	. . . . .	353	450,208	—	—	—	5,750.00	—	1.28	1.28	
Duxbury . . . . .	. . . . .	1,553	5,036,332	33,000.00	—	33,000.00	—	0.66	—	0.66	
East Bridgewater . . . . .	. . . . .	3,486	4,105,313	15,000.00	11,000.00	26,000.00	73,800.00	0.63	1.80	2.43	
Eastham . . . . .	. . . . .	430	796,146	425.00	—	425.00	—	0.05	—	0.05	



East Longmeadow . . . . .	2,352	2,484,525	58,500.00	1,000.00	59,500.00	90,900.00	2.40	1.26	3.66
Edgartown . . . . .	1,190	2,961,456	51,799.90	43,000.00	94,799.90	94,799.90	3.20	—	3.20
Erving . . . . .	1,295	2,067,702	29,000.00	—	29,000.00	29,000.00	1.40	—	1.40
Essex . . . . .	1,478	1,468,791	10,000.00	9,000.00	19,000.00	19,000.00	1.29	—	1.29
Falmouth . . . . .	3,500	12,531,172	140,000.00	—	140,000.00	160,000.00	1.12	1.27	2.39
Foxborough . . . . .	4,136	3,742,292	49,500.00	—	49,500.00	49,500.00	1.32	—	1.32
Georgetown . . . . .	1,532	1,616,725	5,000.00	—	5,000.00	5,000.00	0.31	—	0.31
Georgetown . . . . .	2,004	1,852,351	9,000.00	8,000.00	17,000.00	10,000.00	0.92	0.54	1.46
Goshen . . . . .	224	353,162	7,750.00	—	7,750.00	7,750.00	2.19	—	2.19
Gosnold . . . . .	131	1,280,675	4,500.00	—	4,500.00	1,000.00	0.08	—	0.08
Granville . . . . .	655	669,652	11,000.00	—	11,000.00	4,500.00	0.67	—	0.67
Groton . . . . .	2,185	3,705,487	11,000.00	—	11,000.00	11,000.00	0.30	—	0.30
Groveland . . . . .	2,650	1,809,900	7,900.00	—	7,900.00	70,900.00	0.10	0.29	0.39
Hadley . . . . .	2,784	2,996,621	55,500.00	10,000.00	65,500.00	55,500.00	1.85	—	1.85
Halifax . . . . .	563	1,177,028	500.00	500.00	500.00	500.00	0.04	—	0.04
Hamilton . . . . .	1,631	5,049,120	11,000.00	27,000.00	38,000.00	38,000.00	0.75	—	0.75
Hampden . . . . .	624	524,785	1,000.00	—	1,000.00	1,000.00	0.19	—	0.19
Hancock . . . . .	464	478,150	200.00	—	200.00	200.00	0.04	—	0.04
Hanover . . . . .	2,575	2,456,918	22,000.00	3,000.00	25,000.00	25,000.00	1.02	—	1.02
Hanson . . . . .	1,910	2,102,329	33,000.00	3,000.00	36,000.00	56,000.00	1.71	0.95	2.66
Harwich . . . . .	3,085	3,419,144	28,000.00	—	28,000.00	28,000.00	0.82	—	0.82
Harvard . . . . .	2,546	2,117,087	6,000.00	—	6,000.00	6,000.00	0.28	—	0.28
Hatfield . . . . .	2,651	2,859,730	18,000.00	—	18,000.00	27,451.10	0.63	0.33	0.96
Holbrook . . . . .	3,161	2,686,840	19,900.00	—	19,900.00	43,900.00	0.71	0.89	1.63
Holliston . . . . .	2,970	2,755,469	52,200.00	—	52,200.00	113,800.00	1.91	2.25	4.16
Holliston . . . . .	2,707	2,946,142	46,000.00	—	46,000.00	46,000.00	1.56	—	1.56
Hopkinton . . . . .	2,289	2,264,252	10,899.31	—	10,899.31	17,899.31	0.38	0.31	0.79
Hubbardston . . . . .	1,045	1,091,100	3,000.00	—	3,000.00	3,000.00	0.30	—	0.30
Hull . . . . .	1,771	16,678,870	281,000.00	135,250.00	416,250.00	416,250.00	2.50	—	2.50
Huntington . . . . .	1,425	1,107,865	3,500.00	—	3,500.00	9,500.00	0.86	—	0.86
Kingston . . . . .	2,305	2,603,605	26,500.00	3,500.00	30,000.00	62,000.00	1.13	1.20	2.33
Lancaster . . . . .	2,401	3,248,365	3,000.00	2,000.00	5,000.00	5,000.00	0.15	—	0.15
Leicester . . . . .	1,054	1,009,603	1,880.00	2,000.00	3,880.00	3,880.00	0.36	—	0.36
Lee . . . . .	4,085	3,719,097	57,000.00	—	57,000.00	57,000.00	1.53	—	1.53
Leicester . . . . .	3,635	3,450,372	31,300.00	—	31,300.00	31,300.00	0.91	—	0.91
Lenox . . . . .	2,691	7,065,280	21,500.00	—	21,500.00	21,500.00	0.30	—	0.30
Leyden . . . . .	330	293,061	170.00	—	170.00	170.00	0.06	—	0.06
Lincoln . . . . .	1,042	2,268,075	36,000.00	1,500.00	37,500.00	21,664.16	—	0.96	0.96
Littleton . . . . .	1,277	1,831,095	144,350.00	148,000.00	292,350.00	84,400.00	2.05	2.56	4.61
Longmeadow . . . . .	2,618	6,944,587	47,000.00	—	47,000.00	304,850.00	4.21	0.18	4.39
Lunenburg . . . . .	1,634	1,996,312	10,000.00	10,000.00	20,000.00	47,000.00	2.35	—	2.35
Lynnfield . . . . .	1,165	2,571,077	12,500.00	209,000.00	221,500.00	20,000.00	0.78	—	0.78
Manchester . . . . .	2,466	12,062,891	12,500.00	83,848.00	96,348.00	221,000.00	1.73	0.10	1.83
Marion . . . . .	1,288	3,774,979	47,950.00	—	47,950.00	83,848.00	0.33	2.22	2.55
Marshfield . . . . .	1,379	4,830,765	47,950.00	—	47,950.00	47,950.00	0.99	—	0.99
Mashpee . . . . .	242	623,219	800.00	—	800.00	170.00	0.13	—	0.13
Mattapoisett . . . . .	1,277	2,380,810	11,200.00	3,704.31	14,904.31	61,860.00	0.63	2.60	3.23
Medford . . . . .	3,595	2,350,644	29,000.00	1,000.00	30,000.00	41,000.00	1.27	0.47	1.74
Medway . . . . .	2,956	2,731,635	18,400.00	719.76	19,119.76	83,719.76	0.70	2.36	3.06
Merrimac . . . . .	2,173	1,878,300	7,000.00	8,000.00	15,000.00	46,450.00	0.80	1.67	2.47
Middlefield . . . . .	280	288,523	1,444.45	3,555.55	5,000.00	5,000.00	1.73	—	1.73
Middleton . . . . .	1,195	1,478,267	7,800.00	7,800.00	7,800.00	8,800.00	0.53	0.07	0.60
Millis . . . . .	1,485	2,409,581	34,700.00	40,500.00	75,200.00	93,778.95	3.12	0.77	3.89
Millville . . . . .	2,224	1,412,175	31,500.00	6,000.00	40,500.00	40,500.00	2.87	—	2.87
Monson . . . . .	4,826	2,728,311	14,000.00	160,000.00	174,000.00	174,000.00	6.38	—	6.38

*Net Debt, January 1, 1925, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.*

TOWNS. (Under 5,000 Population)	Population	Valuation, 1924	NET DEBT, JANUARY 1, 1925			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limits)	Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit	Total			
Monterey	282	\$564,587	\$1,800.00	—	\$1,800.00	\$1,800.00	0.32	—
Montgomery	229	197,284	400.00	—	400.00	400.00	0.20	—
Nantucket	2,797	7,569,105	2,000.00	—	2,000.00	2,000.00	0.03	—
Newbury	1,303	2,053,053	3,200.00	\$41,749.93	44,949.93	44,949.93	2.19	—
Northborough	1,763	2,068,259	53,600.00	—	53,600.00	53,600.00	2.59	—
North Brookfield	2,610	2,532,028	2,000.00	—	2,000.00	2,000.00	0.08	—
Northfield	1,775	1,856,928	6,000.00	10,500.00	16,500.00	16,500.00	0.24	—
North Reading	1,286	1,889,727	9,750.00	2,000.00	11,750.00	11,750.00	0.62	—
Norton	2,374	2,420,550	8,000.00	14,000.00	22,000.00	22,000.00	0.58	—
Norwell	1,348	1,520,120	17,000.00	29,000.00	46,000.00	46,000.00	3.03	—
Oak Bluffs	1,047	3,564,099	16,000.00	—	16,000.00	16,000.00	0.45	—
Oxford	3,820	2,623,233	36,005.00	67,500.00	103,505.00	103,505.00	3.95	—
Paxton	489	733,024	1,600.00	—	1,600.00	1,600.00	0.22	—
Pelham	593	622,931	3,600.00	—	3,600.00	3,600.00	0.58	—
Pembroke	1,358	2,401,110	23,000.00	—	23,000.00	23,000.00	1.04	—
Pepperell	2,468	2,962,181	2,000.00	—	2,000.00	2,000.00	0.15	2.21
Plainville	1,365	1,324,621	8,000.00	—	8,000.00	8,000.00	1.31	—
Plympton	489	1,690,981	7,200.00	—	7,200.00	7,200.00	0.33	—
Praetown	4246	1,345,396	5,800.00	—	5,800.00	5,800.00	0.15	0.86
Randolph	4,756	3,824,309	5,800.00	—	5,800.00	5,800.00	0.15	0.60
Raynham	1,695	4,219,350	41,200.00	3,200.00	44,400.00	44,400.00	1.05	0.15
Rehoboth	2,065	1,579,488	1,999.00	—	1,999.00	1,999.00	0.13	—
Richmond	561	1,842,087	16,000.00	—	16,000.00	16,000.00	0.87	—
Rockport	3,878	633,796	6,000.00	—	6,000.00	6,000.00	0.95	—
Rowley	1,249	4,980,920	—	109,000.00	109,000.00	109,000.00	2.19	0.22
Russell	1,237	1,274,692	42,100.00	7,500.00	49,600.00	49,600.00	0.59	0.50
Rutland	1,743	2,950,888	15,000.00	71,000.00	86,000.00	86,000.00	3.83	1.90
Salisbury	1,701	1,172,857	19,000.00	—	19,000.00	19,000.00	1.28	1.79
Sandwich	1,458	2,801,863	17,000.00	12,500.00	29,500.00	29,500.00	1.12	—
Savoy	436	1,942,400	2,600.00	—	2,600.00	2,600.00	0.88	—
Seabrook	2,534	275,515	105,900.00	10,000.00	115,900.00	115,900.00	0.94	—
Seekonk	2,898	3,597,358	36,000.00	—	36,000.00	36,000.00	1.15	—
Sharon	2,467	4,795,571	69,000.00	19,000.00	88,000.00	88,000.00	1.83	0.42
Sheffield	1,435	1,182,982	9,000.00	—	9,000.00	9,000.00	0.76	—
Sherborn	1,558	2,040,982	3,500.00	—	3,500.00	3,500.00	0.17	—
Shirley	2,260	2,022,548	46,400.00	—	46,400.00	46,400.00	2.29	—
Shrewsbury	3,708	5,940,085	44,500.00	182,950.00	227,450.00	227,450.00	3.83	1.49
Somerset	3,520	3,356,980	56,500.00	3,500.00	60,000.00	60,000.00	1.79	—
Southampton	814	885,611	3,220.00	—	3,220.00	3,220.00	0.39	—
Southborough	1,838	3,076,142	1,000.00	—	1,000.00	1,000.00	0.03	—
Southwick	1,194	1,733,370	700.00	—	700.00	700.00	0.04	1.64
Sterling	1,305	1,578,575	1,800.00	—	1,800.00	1,800.00	0.12	0.45
Stockbridge	1,764	5,393,892	73,500.00	—	73,500.00	73,500.00	1.36	—
Stow	1,101	1,603,534	2,000.00	—	2,000.00	2,000.00	0.12	—

		\$4,502,100.66	\$2,026,363.75	\$6,528,464.41	\$2,069,475.03	\$8,597,939.44			
Sudbury . . . . .	1,121	1,737,835	19,000.00	—	19,000.00	—	19,000.00	1.09	1.09
Sunderland . . . . .	1,280	1,185,581	12,750.00	42,500.00	12,750.00	—	—	4.66	4.66
Stuton . . . . .	2,578	2,107,684	1,800.00	—	1,800.00	—	1,800.00	0.09	0.09
Swasea . . . . .	2,934	2,653,097	60,000.00	1,000.00	61,000.00	—	61,000.00	2.30	2.30
Templeton . . . . .	4,019	2,639,761	55,000.00	44,000.00	99,000.00	—	108,316.66	3.45	3.45
Tewksbury . . . . .	1,450	3,184,862	53,000.00	—	53,000.00	—	53,000.00	1.66	1.66
Tisbury . . . . .	1,275	2,435,856	3,200.00	2,735.00	7,935.00	96,000.00	103,935.00	0.78	0.78
Topsfield . . . . .	1,775	2,739,713	4,000.00	16,000.00	20,000.00	—	20,000.00	0.73	0.73
Townsend . . . . .	1,044	2,030,011	10,530.00	—	10,530.00	—	10,530.00	0.52	0.52
Tyngsborough . . . . .	1,415	1,192,802	1,600.00	12,000.00	1,600.00	—	1,600.00	0.13	0.13
Wareham . . . . .	3,467	10,053,750	75,050.00	—	75,050.00	—	75,050.00	0.87	0.87
Warren . . . . .	1,935	4,019,855	101,400.00	—	101,400.00	—	101,400.00	2.52	2.52
Warwick . . . . .	826	4,549,597	1,000.00	—	1,000.00	—	1,000.00	0.20	0.20
Wayland . . . . .	1,090	1,033,692	—	2,000.00	6,000.00	3,000.00	9,000.00	0.13	0.13
Wellfleet . . . . .	1,624	2,880,024	31,500.00	15,000.00	46,500.00	—	2,000.00	1.61	1.61
West Boylston . . . . .	2,908	1,637,492	23,500.00	—	23,500.00	—	46,500.00	1.44	1.44
West Bridgewater . . . . .	1,281	2,578,762	14,000.00	—	14,000.00	66,940.00	80,940.00	0.54	0.54
West Brookfield . . . . .	3,170	1,267,119	14,500.00	—	14,500.00	26,500.00	41,000.00	1.15	1.15
Westford . . . . .	1,343	4,011,913	69,800.00	—	69,800.00	—	69,800.00	1.74	1.74
Westminster . . . . .	1,492	1,288,679	3,500.00	—	3,500.00	—	3,500.00	0.27	0.27
West Newbury . . . . .	2,282	1,131,059	9,000.00	6,000.00	15,000.00	91,000.00	15,000.00	1.33	1.33
Weston . . . . .	3,115	6,961,334	14,000.00	—	14,000.00	—	105,000.00	0.20	0.20
Westport . . . . .	1,358	5,028,850	114,050.00	5,000.00	119,050.00	—	119,050.00	2.37	2.37
Westwood . . . . .	2,780	3,436,695	5,000.00	—	5,000.00	—	5,000.00	0.15	0.15
Wilbraham . . . . .	1,866	2,514,610	13,000.00	11,000.00	24,000.00	—	24,000.00	2.18	2.18
Williamsburg . . . . .	3,707	1,292,016	9,500.00	—	51,000.00	—	51,000.00	2.03	2.03
Williamstown . . . . .	2,581	6,415,627	135,000.00	45,000.00	9,500.00	22,473.03	31,973.03	0.73	0.73
Wilmington . . . . .	2,808	2,964,303	20,500.00	—	180,000.00	—	180,000.00	2.81	2.81
Winthrop . . . . .	1,229	2,512,694	—	—	20,500.00	—	20,500.00	0.09	0.09
Yarmouth . . . . .	1,229	2,570,875	33,000.00	—	33,000.00	29,600.00	29,600.00	1.18	1.18
Totals . . . . .	1,386,967	* \$558,188,708	\$4,502,100.66	\$2,026,363.75	\$6,528,464.41	\$2,069,475.03	\$8,597,939.44	1.17	1.54

<sup>1</sup> Includes population of 65 towns having no funded debt.

<sup>2</sup> Includes valuation of 65 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1925:

Alford	Chesterfield	Gill	Hopedale	New Brantree	Petersham	Shelburne	Washington
Ashfield	Colrain	Granby	Lakeville	New Marlborough	Phillipston	Sturbridge	Wendell
Barre	Conway	Greenwich	Leverett	New Salem	Plainfield	Westampton	West Stockbridge
Becket	Dennis	Harwich	Mendon	Norfolk	Prescott	Tolland	West Tisbury
Berkley	East Brookfield	Hayley	Monroe	Oakham	Rochester	Truro	Windsor
Berlin	Egremont	Heath	Mount Washington	Oceans	Rowe	Tyringham	Worthington
Brimfield	Enfield	Holland	Nahant	Otis	Royalston	Upton	
Carlisle	Florida	Hinsdale	New Ashford	Peru	Sandisfield	Wales	
Charlmont	Gay Head	Holland					





PART I

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CITIES

## *Fiscal Years of Cities.*

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO . . . . .	Dec. 31, 1923	20, 21
BEVERLY . . . . .	Dec. 31, 1923	18, 19
BOSTON . . . . .	Jan. 31, 1924	4, 5
BROCKTON . . . . .	Nov. 30, 1923	10, 11
CAMBRIDGE . . . . .	Mar. 31, 1924	8, 9
CHELSEA . . . . .	Dec. 31, 1923	12, 13
CHICOPEE . . . . .	Nov. 30, 1923	16, 17
EVERETT . . . . .	Dec. 31, 1923	14, 15
FALL RIVER . . . . .	Dec. 31, 1923	6, 7
FITCHBURG . . . . .	Nov. 30, 1923	14, 15
GARDNER . . . . .	Dec. 31, 1923	22, 23
GLOUCESTER . . . . .	Nov. 30, 1923	18, 19
HAVERHILL . . . . .	Dec. 31, 1923	10, 11
HOLYOKE . . . . .	Nov. 30, 1923	10, 11
LAWRENCE . . . . .	Dec. 31, 1923	8, 9
LEOMINSTER . . . . .	Dec. 31, 1923	20, 21
LOWELL . . . . .	Dec. 31, 1923	8, 9
LYNN . . . . .	Dec. 31, 1923	8, 9
MALDEN . . . . .	Dec. 31, 1923	12, 13
MARLBOROUGH . . . . .	Dec. 31, 1923	24, 25
MEDFORD . . . . .	Dec. 31, 1923	16, 17
MELROSE . . . . .	Dec. 31, 1923	22, 23
NEW BEDFORD . . . . .	Nov. 30, 1923	6, 7
NEWBURYPORT . . . . .	Dec. 15, 1923	24, 25
NEWTON . . . . .	Dec. 31, 1923	12, 13
NORTH ADAMS . . . . .	Nov. 30, 1923	18, 19
NORTHAMPTON . . . . .	Nov. 30, 1923	20, 21
PEABODY . . . . .	Dec. 31, 1923	20, 21
PITTSFIELD . . . . .	Dec. 31, 1923	14, 15
QUINCY . . . . .	Dec. 31, 1923	12, 13
REVERE . . . . .	Dec. 31, 1923	18, 19
SALEM . . . . .	Dec. 31, 1923	14, 15
SOMERVILLE . . . . .	Dec. 31, 1923	10, 11
SPRINGFIELD . . . . .	Nov. 30, 1923	6, 7
TAUNTON . . . . .	Nov. 30, 1923	16, 17
WALTHAM . . . . .	Jan. 31, 1924	16, 17
WESTFIELD . . . . .	Dec. 31, 1923	22, 23
WOBURN . . . . .	Dec. 31, 1923	22, 23
WORCESTER . . . . .	Nov. 30, 1923	6, 7

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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS**

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TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 748,060
REVENUE.		\$57,457,587.61
<b>General</b>		<b>45,371,174.43</b>
<i>Taxes</i>		<i>44,410,575.90</i>
Property, poll, and income		41,584,760.94
Corporation, bank, etc.		2,825,814.96
<i>Licenses and permits</i>		<i>326,148.31</i>
<i>Fines and forfeits</i>		<i>218,820.81</i>
<i>Grants and gifts</i>		<i>415,260.32</i>
For expenses		405,260.32
For outlays		10,000.00
All other		369.09
<b>Commercial</b>		<b>12,086,413.18</b>
<i>Special assessments</i>		<i>300,142.60</i>
To meet expenses		300,142.60
To meet outlays		—
<i>Privileges</i>		<i>72,392.75</i>
<i>Departmental</i>		<i>2,535,544.19</i>
General government		68,933.39
Protection of persons and property		95,100.89
Health and sanitation		232,000.95
Highways		15,434.03
Charities		674,941.00
Soldiers' benefits		79,882.42
Schools		374,123.65
Libraries		17,992.02
Recreation		80,277.67
Unclassified		896,858.17
<i>Public service enterprises</i>		<i>6,245,595.44</i>
Electric light		—
Water		3,908,555.83
All other		2,337,039.61
<i>Cemeteries</i>		<i>60,871.40</i>
<i>Interest</i>		<i>2,871,866.80</i>
On sinking funds		1,526,339.20
On trust and investment funds		781,288.03
All other		564,239.57
NON-REVENUE.		\$38,500,138.66
<b>Offsets to outlays</b>		<b>171,186.26</b>
<i>Departmental</i>		<i>168,895.62</i>
<i>Public service enterprises</i>		<i>2,290.74</i>
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>21,197,056.56</b>
<i>Loans, general purposes</i>		<i>5,155,000.00</i>
<i>Loans, public service enterprises</i>		<i>2,035,000.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>14,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>
<i>Premiums</i>		<i>17,056.56</i>
<b>Transfers</b>		<b>6,873,529.55</b>
<i>From sinking funds</i>		<i>2,782,482.26</i>
<i>All other</i>		<i>4,091,047.29</i>
<b>Refunds</b>		<b>395,358.75</b>
<b>Agency, trust, and investment</b>		<b>9,863,007.54</b>
<i>Taxes and licenses for State</i>		<i>3,934,424.19</i>
<i>Taxes for county</i>		<i>2,418,269.72</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>3,510,313.63</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$57,628,773.87
Premiums		17,056.56
Municipal indebtedness		21,190,000.00
Transfers and refunds		7,268,888.30
Agency, trust, and investment		9,863,007.54
<b>Total receipts</b>		<b>\$95,957,726.27</b>
Balance on hand, including funds		13,634,253.89
<b>GRAND TOTAL</b>		<b>\$109,591,980.16</b>

<sup>1</sup> Includes \$460 of premiums on Rapid Transit Loans available for construction.

## Graded According to Population of 1920.

	PAYMENTS.	Boston POPULATION 748,060
<b>Maintenance</b>		<b>\$41,816,259.24</b>
<i>Departmental</i>		<i>38,852,286.30</i>
General government		1,654,976.29
Protection of persons and property		7,784,265.31
Health and sanitation		4,453,203.33
Highways		3,886,377.21
Charities		3,609,331.68
Soldiers' benefits		336,275.31
Schools		12,531,906.61
Libraries		778,785.73
Recreation		2,473,923.08
Pensions		894,883.77
Unclassified		448,357.98
<i>Public service enterprises</i>		<i>2,657,254.30</i>
Electric light		-
Water		1,740,772.09
All other		916,482.21
<i>Cemeteries</i>		<i>132,460.61</i>
<i>Administration of trust funds</i>		<i>174,258.03</i>
<b>Interest</b>		<b>6,585,586.57</b>
<i>Loans, general purposes</i>		<i>3,941,467.85</i>
<i>Loans, public service enterprises</i>		<i>2,642,377.47</i>
<i>Loans, cemeteries</i>		<i>1,741.25</i>
<b>Outlays</b>		<b>11,615,934.52</b>
<i>Departmental</i>		<i>9,017,573.15</i>
General government		-
Protection of persons and property		1,034,930.02
Health and sanitation		1,253,339.78
Highways		1,457,994.14
Charities		488,756.80
Schools		3,158,350.89
Libraries		40,731.50
Recreation		1,061,358.81
Unclassified		522,111.21
<i>Public service enterprises</i>		<i>2,598,361.37</i>
Electric light		-
Water		428,423.08
All other		2,169,938.29
<i>Cemeteries</i>		<i>-</i>
<b>Municipal indebtedness</b>		<b>19,404,984.72</b>
<i>From sinking funds</i>		<i>12,782,482.26</i>
<i>From revenue and other sources</i>		<i>2,622,502.46</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>14,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>-</i>
<b>Transfers</b>		<b>6,873,529.55</b>
<i>To sinking funds from revenue</i>		<i>2,136,363.48</i>
<i>All other</i>		<i>5,637,166.07</i>
<b>Refunds</b>		<b>395,358.75</b>
<b>Agency, trust, and investment</b>		<b>11,547,557.57</b>
<i>Taxes and licenses for State</i>		<i>3,834,424.19</i>
<i>Taxes for county</i>		<i>2,418,269.72</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>5,194,863.66</i>
<i>All other</i>		<i>-</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$48,401,845.81
Permanent debt (except from sinking funds)		2,622,502.46
Sinking fund requirements from revenue		2,136,363.48
Outlays		11,615,934.52
Permanent debt from sinking funds		12,782,482.26
Bonds refunded, current year		-
Temporary loans		14,000,000.00
Transfers (except to sinking funds) and refunds		6,032,524.82
Agency, trust, and investment		11,547,557.57
<b>Total payments</b>		<b>\$98,239,210.92</b>
Balance on hand, including funds		11,352,769.24
<b>GRAND TOTAL</b>		<b>\$109,591,980.16</b>

<sup>1</sup> Includes serial payments amounting to \$77,332.26.<sup>2</sup> Includes \$168,540.37 from sale of real estate and offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
REVENUE.	\$9,434,397.51	\$8,656,849.60	\$7,436,462.14	\$6,441,136.36
<b>General</b>	<b>7,625,034.04</b>	<b>7,387,561.11</b>	<b>6,519,849.37</b>	<b>5,651,461.11</b>
Taxes . . . . .	7,432,316.70	7,224,666.46	6,364,826.62	5,542,645.48
Property, poll, and income	6,874,923.55	6,798,178.84	5,628,427.66	4,738,555.08
Corporation, bank, etc.	557,393.15	426,487.62	736,398.96	804,080.40
Licenses and permits	35,177.41	36,305.74	21,730.72	18,295.08
Fines and forfeits	16,326.40	29,206.06	30,804.90	17,473.21
Grants and gifts	141,046.06	97,332.85	102,487.13	75,047.34
For expenses	141,046.06	49,982.85	102,487.13	73,047.34
For outlays	—	47,400.00	—	—
All other	167.47	—	—	—
<b>Commercial</b>	<b>1,809,363.47</b>	<b>1,269,288.49</b>	<b>916,612.77</b>	<b>789,675.25</b>
Special assessments	164,666.61	165,496.11	41,417.50	41,640.10
To meet expenses	100,263.56	40,481.12	405.00	—
To meet outlays	64,403.05	125,014.99	41,012.50	41,640.10
Privileges	300.00	100.00	—	300.00
Departmental	635,327.30	393,193.03	272,384.19	140,350.08
General government	19,745.11	35,319.79	8,833.02	4,687.07
Protection of persons and property	34,561.67	7,839.15	6,694.00	2,616.95
Health and sanitation	93,873.98	57,739.53	79,215.04	18,929.69
Highways	59,905.02	21,642.93	35,934.62	21,320.37
Charities	284,059.52	70,509.26	90,605.65	51,716.16
Soldiers' benefits	14,152.00	11,012.00	8,880.75	8,820.55
Schools	107,047.55	161,278.40	35,326.87	27,898.68
Libraries	6,192.54	—	1,726.39	1,857.96
Recreation	15,749.91	7,804.47	4,353.05	79.48
Unclassified	40.00	20,047.50	814.80	2,423.17
Public service enterprises	662,401.31	581,955.39	410,811.57	398,887.05
Electric light	—	—	—	—
Water	662,401.31	581,955.39	405,643.47	397,478.97
All other	—	—	5,168.10	1,408.08
Cemeteries	52,630.85	—	39,590.66	34,735.62
Interest	294,037.40	128,543.96	152,408.85	173,762.40
On sinking funds	159,541.11	38,604.57	91,100.31	113,772.50
On trust and investment funds	38,647.23	1,950.55	16,789.55	2,762.30
All other	95,849.06	87,988.84	44,518.99	57,227.60
NON-REVENUE.	\$12,954,862.31	\$8,020,993.93	\$8,539,952.54	\$6,703,363.62
<b>Offsets to outlays</b>	<b>87,409.98</b>	<b>78,443.73</b>	<b>80,152.82</b>	<b>40,877.20</b>
Departmental	18,928.46	78,443.73	36,155.76	31,892.83
Public service enterprises	68,481.52	—	44,017.06	8,984.27
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>8,793,143.48</b>	<b>5,985,371.11</b>	<b>6,901,980.15</b>	<b>4,934,656.75</b>
Loans, general purposes	1,652,000.00	1,810,000.00	1,060,000.00	1,978,000.00
Loans, public service enterprises	1,000,000.00	—	200,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,700,000.00	3,850,000.00	4,850,000.00	2,955,000.00
Unpaid warrants or orders, current year	429,347.35	323,407.11	791,131.85	—
Premiums	11,796.13	1,964.00	848.50	1,656.75
<b>Transfers</b>	<b>1,283,028.87</b>	<b>798,377.52</b>	<b>605,193.89</b>	<b>526,633.87</b>
From sinking funds	582,000.00	315,000.00	120,000.00	380,000.00
All other	701,028.87	483,377.52	485,193.89	146,633.87
<b>Refunds</b>	<b>189,326.29</b>	<b>29,488.65</b>	<b>15,951.65</b>	<b>21,713.59</b>
<b>Agency, trust, and investment</b>	<b>2,601,953.69</b>	<b>1,129,312.92</b>	<b>936,674.03</b>	<b>1,179,482.21</b>
Taxes and licenses for State	693,199.88	596,334.85	513,210.90	492,375.94
Taxes for county	334,514.00	219,946.47	193,564.96	184,687.38
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,574,239.81	313,031.60	226,798.17	502,418.89
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$9,521,807.49	\$8,735,293.33	\$7,516,614.96	\$6,482,013.56
Premiums	11,796.13	1,964.00	848.50	1,656.75
Municipal indebtedness	8,781,347.35	5,983,407.11	6,901,131.85	4,933,000.00
Transfers and refunds	1,472,355.16	827,866.17	621,145.54	548,347.46
Agency, trust, and investment	2,601,953.69	1,129,312.92	936,674.03	1,179,482.21
<b>Total receipts</b>	<b>\$22,389,259.82</b>	<b>\$16,677,843.53</b>	<b>\$15,976,414.68</b>	<b>\$13,144,499.98</b>
Balance on hand, including funds	481,468.51	1,097,421.68	2,004,549.51	1,242,230.52
<b>GRAND TOTAL</b>	<b>\$22,870,728.33</b>	<b>\$17,775,265.21</b>	<b>\$17,980,964.19</b>	<b>\$14,386,730.50</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Worcester POPULATION 179,754	Springfield POPULATION 129,614	New Bedford POPULATION 121,217	Fall River POPULATION 120,485
<b>Maintenance</b>	<b>\$7,447,708.11</b>	<b>\$6,657,771.26</b>	<b>\$4,970,060.90</b>	<b>\$4,660,132.60</b>
<i>Departmental</i>	<i>7,193,142.71</i>	<i>6,343,495.09</i>	<i>4,722,652.53</i>	<i>4,342,333.73</i>
General government	283,234.16	372,582.83	246,957.90	260,686.42
Protection of persons and property	1,382,868.96	1,301,359.56	1,001,334.01	909,312.38
Health and sanitation	599,156.34	530,495.06	748,885.40	433,605.10
Highways	911,051.98	881,253.00	466,876.88	483,464.67
Charities	774,320.68	184,670.41	332,433.89	343,615.59
Soldiers' benefits	30,733.86	35,627.68	51,731.77	34,484.53
Schools	2,810,129.69	2,571,216.58	1,653,089.63	1,666,488.02
Libraries	139,159.36	92,111.00	73,045.58	67,639.18
Recreation	128,502.00	256,716.13	106,918.20	81,550.86
Pensions	70,426.74	40,268.54	28,969.40	36,956.04
Unclassified	63,558.94	77,194.30	12,409.87	24,520.94
<i>Public service enterprises</i>	<i>200,815.23</i>	<i>314,176.17</i>	<i>183,534.85</i>	<i>263,187.09</i>
Electric light	—	—	—	—
Water	199,191.60	314,176.17	175,753.22	259,257.36
All other	1,623.63	—	7,781.63	3,929.73
<i>Cemeteries</i>	<i>53,726.17</i>	—	<i>63,873.52</i>	<i>54,621.78</i>
<i>Administration of trust funds</i>	<i>24.00</i>	<i>100.00</i>	—	—
<b>Interest</b>	<b>\$569,433.60</b>	<b>\$558,260.24</b>	<b>\$744,934.74</b>	<b>\$484,866.10</b>
<i>Loans, general purposes</i>	<i>382,594.35</i>	<i>502,025.24</i>	<i>637,309.74</i>	<i>431,926.10</i>
<i>Loans, public service enterprises</i>	<i>186,839.25</i>	<i>56,235.00</i>	<i>106,900.00</i>	<i>52,940.00</i>
<i>Loans, cemeteries</i>	—	—	<i>725.00</i>	—
<b>Outlays</b>	<b>\$2,320,492.63</b>	<b>\$3,018,035.43</b>	<b>\$1,349,571.12</b>	<b>\$2,705,180.31</b>
<i>Departmental</i>	<i>1,652,017.96</i>	<i>2,858,640.17</i>	<i>1,179,501.32</i>	<i>2,546,454.45</i>
General government	—	21,661.22	1,223.00	14,016.89
Protection of persons and property	15,634.14	73,396.79	5,148.00	206,153.89
Health and sanitation	756,143.86	137,352.48	285,295.16	644,676.46
Highways	209,103.25	1,517,599.82	759,235.81	1,104,849.97
Charities	772.59	618.86	3,220.00	8,096.20
Schools	646,465.62	932,764.81	114,132.92	531,217.94
Libraries	—	—	—	4,588.78
Recreation	23,898.50	175,246.19	11,246.43	32,854.32
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>668,474.67</i>	<i>159,395.26</i>	<i>155,196.14</i>	<i>148,726.96</i>
Electric light	—	—	—	—
Water	668,474.67	159,395.26	155,196.14	148,726.96
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>14,873.66</i>	<i>9,998.90</i>
<b>Municipal indebtedness</b>	<b>\$8,139,580.38</b>	<b>\$4,875,574.26</b>	<b>\$7,303,030.48</b>	<b>\$3,776,000.00</b>
<i>From sinking funds</i>	<i>582,000.00</i>	<i>315,000.00</i>	<i>120,000.00</i>	<i>380,000.00</i>
<i>From revenue and other sources</i>	<i>875,400.00</i>	<i>656,600.00</i>	<i>1,103,000.00</i>	<i>741,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>6,300,000.00</i>	<i>3,550,000.00</i>	<i>5,840,000.00</i>	<i>2,655,000.00</i>
<i>Warrants or orders, previous years</i>	<i>382,180.38</i>	<i>354,074.26</i>	<i>240,030.48</i>	—
<b>Transfers</b>	<b>\$1,283,028.87</b>	<b>\$798,377.52</b>	<b>\$605,193.89</b>	<b>\$526,633.87</b>
<i>To sinking funds from revenue</i>	<i>117,104.08</i>	—	<i>17,272.00</i>	<i>21,960.00</i>
<i>All other</i>	<i>1,165,924.79</i>	<i>798,377.52</i>	<i>587,921.89</i>	<i>504,673.87</i>
<b>Refunds</b>	<b>\$189,326.29</b>	<b>\$298,486.65</b>	<b>\$15,951.65</b>	<b>\$21,713.59</b>
<b>Agency, trust, and investment</b>	<b>\$2,321,445.09</b>	<b>\$866,281.32</b>	<b>\$898,386.97</b>	<b>\$1,049,516.16</b>
<i>Taxes and licenses for State</i>	<i>693,199.88</i>	<i>596,334.85</i>	<i>513,311.15</i>	<i>492,375.94</i>
<i>Taxes for county</i>	<i>334,514.00</i>	<i>219,946.47</i>	<i>193,564.96</i>	<i>184,887.38</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,293,731.21</i>	<i>50,000.00</i>	<i>191,510.86</i>	<i>372,452.84</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$8,017,141.71	\$7,216,031.50	\$5,714,995.64	\$5,144,998.70
Permanent debt (except from sinking funds)	875,400.00	656,500.00	1,103,000.00	741,000.00
Sinking fund requirements from revenue	117,104.08	—	17,272.00	21,960.00
Outlays	2,320,492.63	3,018,035.43	1,349,571.12	2,705,180.31
Permanent debt from sinking funds	582,000.00	315,000.00	120,000.00	380,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	6,682,180.38	3,904,074.26	6,080,030.48	2,655,000.00
Transfers (except to sinking funds) and refunds	1,355,251.08	827,866.17	603,873.54	526,387.46
Agency, trust, and investment	2,321,445.09	866,281.32	898,386.97	1,049,516.16
<b>Total payments</b>	<b>\$22,271,014.97</b>	<b>\$16,803,788.68</b>	<b>\$15,887,129.75</b>	<b>\$13,224,042.63</b>
Balance on hand, including funds	599,713.36	971,476.53	2,093,834.44	1,162,687.87
<b>GRAND TOTAL</b>	<b>\$22,870,728.33</b>	<b>\$17,775,265.21</b>	<b>\$17,980,964.19</b>	<b>\$14,386,730.50</b>

<sup>1</sup>Includes \$17,104.08 balances of loan appropriations.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
<b>REVENUE.</b>	<b>\$5,652,123.98</b>	<b>\$6,176,788.02</b>	<b>\$4,503,404.10</b>	<b>\$4,262,692.24</b>
<b>General</b>	<b>4,920,358.77</b>	<b>5,018,202.80</b>	<b>3,764,758.02</b>	<b>3,768,376.20</b>
Taxes . . . . .	4,801,510.92	4,937,407.86	3,691,387.29	3,683,443.37
Property, poll, and income	4,325,957.11	4,505,713.00	3,466,892.66	3,029,236.07
Corporation, bank, etc.	475,553.81	431,694.86	224,494.63	654,207.90
Licenses and permits	17,143.97	26,633.79	18,362.74	13,759.17
Fines and forfeits	34,394.62	17,166.02	31,002.30	23,363.50
Grants and gifts	67,309.26	37,995.13	24,005.69	47,809.56
For expenses	67,309.26	32,995.13	24,005.69	47,809.56
For outlays	—	5,000.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>731,765.21</b>	<b>1,158,585.22</b>	<b>738,646.08</b>	<b>494,316.04</b>
Special assessments	51,209.09	24,048.22	30,716.21	19,634.95
To meet expenses	51,209.09	1,007.49	30,716.21	19,634.95
To meet outlays	—	23,040.73	—	—
Privileges	50.00	200.00	—	—
Departmental	150,834.15	329,871.30	164,277.12	81,774.82
General government	7,891.32	9,733.40	8,286.60	6,813.22
Protection of persons and property	5,924.59	5,989.27	4,416.98	4,438.43
Health and sanitation	20,014.17	47,166.40	26,291.15	13,042.96
Highways	638.71	5,352.45	2,874.56	1,664.95
Charities	44,193.27	114,648.89	56,919.79	37,154.40
Soldiers' benefits	12,492.90	10,062.75	22,381.36	5,125.75
Schools	35,346.72	24,093.44	29,397.89	11,854.33
Libraries	1,008.74	2,036.06	2,469.20	525.74
Recreation	7,281.85	3,435.57	627.06	655.00
Unclassified	16,041.88	107,353.07	10,612.53	500.04
Public service enterprises	387,415.18	499,244.56	399,591.29	276,301.98
Electric light	—	—	—	—
Water	387,335.63	499,244.56	399,591.29	276,301.98
All other	79.55	—	—	—
Cemeteries	29,086.95	48,982.69	50,603.84	28,317.00
Interest	113,169.84	256,238.45	93,457.62	88,287.29
On sinking funds	9,307.71	168,519.77	36,486.40	35,628.18
On trust and investment funds	12,536.67	3,214.98	5,325.00	446.05
All other	91,325.46	84,503.70	51,646.22	52,213.06
<b>NON-REVENUE.</b>	<b>\$5,104,727.89</b>	<b>\$6,078,341.66</b>	<b>\$7,542,487.68</b>	<b>\$5,985,822.09</b>
<b>Offsets to outlays</b>	<b>61,303.64</b>	<b>—</b>	<b>22,375.13</b>	<b>101,838.78</b>
Departmental	46,898.48	—	5,183.31	101,488.78
Public service enterprises	14,405.16	—	19,191.82	—
Cemeteries	—	—	—	350.00
<b>Municipal indebtedness</b>	<b>4,353,974.96</b>	<b>4,094,614.22</b>	<b>6,229,641.19</b>	<b>4,170,541.90</b>
Loans, general purposes	451,700.00	693,000.00	1,365,250.00	1,470,000.00
Loans, public service enterprises	—	—	25,000.00	—
Loans, cemeteries	—	—	10,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,900,000.00	3,400,000.00	4,828,500.00	2,700,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	2,274.96	1,614.22	891.19	541.90
<b>Transfers</b>	<b>57,963.35</b>	<b>739,604.06</b>	<b>266,584.95</b>	<b>674,038.73</b>
From sinking funds	—	551,800.00	40,000.00	652,000.00
All other	57,963.35	187,804.06	226,584.95	22,038.73
<b>Refunds</b>	<b>10,687.13</b>	<b>16,763.19</b>	<b>8,969.85</b>	<b>10,298.26</b>
<b>Agency, trust, and investment</b>	<b>620,798.81</b>	<b>1,227,360.19</b>	<b>1,014,916.56</b>	<b>1,029,104.42</b>
Taxes and licenses for State	355,206.19	427,828.72	330,910.27	323,344.12
Taxes for county	178,561.96	206,180.73	227,422.60	234,802.76
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	57,030.66	593,350.74	456,583.69	470,957.54
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$5,713,427.62	\$6,176,788.02	\$4,525,779.23	\$4,364,531.02
Premiums	2,274.96	1,614.22	891.19	541.90
Municipal indebtedness	4,351,700.00	4,093,000.00	6,228,750.00	4,170,000.00
Transfers and refunds	68,650.48	756,367.25	275,554.80	654,336.99
Agency, trust, and investment	620,798.81	1,227,360.19	1,014,916.56	1,029,104.42
<b>Total receipts</b>	<b>\$10,756,851.87</b>	<b>\$12,255,129.68</b>	<b>\$12,045,891.78</b>	<b>\$10,248,514.33</b>
Balance on hand, including funds	503,114.37	348,299.51	168,317.01	876,917.40
<b>GRAND TOTAL</b>	<b>\$11,259,966.24</b>	<b>\$12,603,429.19</b>	<b>\$12,214,208.79</b>	<b>\$11,125,431.73</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Lowell POPULATION 112,759	Cambridge POPULATION 109,694	Lynn POPULATION 99,148	Lawrence POPULATION 94,270
<b>Maintenance</b> . . . . .	<b>\$4,142,140.69</b>	<b>\$4,764,207.98</b>	<b>\$3,385,857.71</b>	<b>\$3,350,659.06</b>
<i>Departmental</i> . . . . .	<i>3,839,743.60</i>	<i>4,347,344.44</i>	<i>3,180,568.66</i>	<i>3,098,660.71</i>
General government . . . . .	217,768.38	226,524.05	144,055.81	140,628.45
Protection of persons and property . . . . .	760,283.91	814,392.05	640,520.76	653,156.98
Health and sanitation . . . . .	411,273.67	663,971.23	335,676.66	456,957.96
Highways . . . . .	488,502.37	371,180.84	323,958.59	381,407.42
Charities . . . . .	318,599.89	373,649.86	227,433.49	224,422.60
Soldiers' benefits . . . . .	36,332.05	69,885.74	46,373.19	21,159.45
Schools . . . . .	1,402,100.58	1,451,037.92	1,139,084.55	1,058,551.81
Libraries . . . . .	35,542.41	61,161.46	54,281.95	47,310.76
Recreation . . . . .	55,141.52	192,060.54	120,341.90	57,696.78
Pensions . . . . .	30,244.00	102,635.83	67,122.51	15,533.09
Unclassified . . . . .	83,954.82	20,844.92	21,709.15	41,435.41
<i>Public service enterprises</i> . . . . .	<i>277,815.66</i>	<i>370,091.32</i>	<i>203,462.63</i>	<i>225,453.20</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	276,366.10	370,091.32	203,452.63	225,453.20
All other . . . . .	1,449.46	—	—	—
<i>Cemeteries</i> . . . . .	<i>24,631.53</i>	<i>46,772.22</i>	<i>59,748.66</i>	<i>26,945.15</i>
<i>Administration of trust funds</i> . . . . .	—	—	2,097.96	—
<b>Interest</b> . . . . .	<b>387,142.30</b>	<b>584,491.13</b>	<b>313,104.26</b>	<b>271,966.50</b>
<i>Loans, general purposes</i> . . . . .	<i>375,014.80</i>	<i>523,354.88</i>	<i>247,999.31</i>	<i>239,069.00</i>
<i>Loans, public service enterprises</i> . . . . .	<i>12,127.50</i>	<i>60,556.25</i>	<i>61,986.25</i>	<i>32,897.50</i>
<i>Loans, cemeteries</i> . . . . .	—	580.00	3,118.70	—
<b>Outlays</b> . . . . .	<b>654,921.11</b>	<b>908,933.00</b>	<b>1,105,100.13</b>	<b>946,715.71</b>
<i>Departmental</i> . . . . .	<i>574,770.59</i>	<i>784,710.99</i>	<i>1,044,396.78</i>	<i>935,649.20</i>
General government . . . . .	—	—	—	181,713.11
Protection of persons and property . . . . .	10,131.93	24,300.55	18,691.27	17,832.88
Health and sanitation . . . . .	78,602.88	99,161.25	63,893.44	121,175.71
Highways . . . . .	397,098.86	440,218.55	340,653.70	167,162.77
Charities . . . . .	—	117.52	—	—
Schools . . . . .	4,694.51	212,663.84	611,402.01	433,455.83
Libraries . . . . .	—	372.40	—	345.00
Recreation . . . . .	60,452.63	7,876.88	6,756.36	4,197.61
Unclassified . . . . .	23,789.78	—	3,000.00	9,766.29
<i>Public service enterprises</i> . . . . .	<i>69,372.74</i>	<i>116,945.63</i>	<i>59,979.37</i>	<i>11,066.51</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	69,872.74	116,945.63	59,979.37	11,066.51
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>10,277.78</i>	<i>7,276.38</i>	<i>723.98</i>	—
<b>Municipal indebtedness</b> . . . . .	<b>5,020,970.00</b>	<b>4,293,048.05</b>	<b>5,712,401.78</b>	<b>3,891,770.00</b>
<i>From sinking funds</i> . . . . .	—	551,800.00	40,000.00	652,000.00
<i>From revenue and other sources</i> . . . . .	570,970.00	491,248.05	463,901.78	1,439,770.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	4,450,000.00	3,260,000.00	5,208,500.00	2,800,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>57,963.35</b>	<b>739,604.06</b>	<b>266,584.95</b>	<b>674,038.73</b>
<i>To sinking funds from revenue</i> . . . . .	4,000.00	112,304.50	24,100.00	19,789.70
<i>All other</i> . . . . .	53,963.35	627,299.56	242,484.95	654,249.03
<b>Refunds</b> . . . . .	<b>10,687.13</b>	<b>16,763.19</b>	<b>8,969.85</b>	<b>10,298.26</b>
<b>Agency, trust, and investment</b> . . . . .	<b>645,743.06</b>	<b>919,701.74</b>	<b>1,040,097.16</b>	<b>686,469.01</b>
<i>Taxes and licenses for State</i> . . . . .	385,206.19	427,828.72	330,910.27	323,344.12
<i>Taxes for county</i> . . . . .	178,561.96	206,180.73	227,422.60	234,802.76
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	81,974.91	285,692.29	481,764.29	128,322.13
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$4,529,282.99	\$5,348,699.11	\$3,698,961.97	\$3,622,625.56
Permanent debt (except from sinking funds) . . . . .	570,970.00	491,248.05	463,901.78	1,439,770.00
Sinking fund requirements from revenue . . . . .	4,000.00	112,304.50	24,100.00	19,789.70
Outlays . . . . .	654,921.11	908,933.00	1,105,100.13	946,715.71
Permanent debt from sinking funds . . . . .	—	551,800.00	40,000.00	652,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	4,450,000.00	3,250,000.00	5,208,500.00	2,800,000.00
Transfers (except to sinking funds) and refunds . . . . .	64,650.48	644,062.75	251,454.80	664,547.29
Agency, trust, and investment . . . . .	645,743.06	919,701.74	1,040,097.16	686,469.01
<b>Total payments</b> . . . . .	<b>\$10,919,567.64</b>	<b>\$12,226,749.15</b>	<b>\$11,832,115.84</b>	<b>\$9,831,917.27</b>
Balance on hand, including funds . . . . .	340,398.60	376,680.04	382,092.95	1,293,514.46
<b>GRAND TOTAL</b> . . . . .	<b>\$11,259,966.24</b>	<b>\$12,603,429.19</b>	<b>\$12,214,208.79</b>	<b>\$11,125,431.73</b>

<sup>1</sup> Includes \$57,500 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
<b>REVENUE.</b>	<b>\$3,166,359.94</b>	<b>\$3,383,288.69</b>	<b>\$4,203,179.47</b>	<b>\$2,291,636.00</b>
<b>General</b>	<b>2,603,531.05</b>	<b>2,778,622.63</b>	<b>2,479,309.41</b>	<b>1,904,532.57</b>
Taxes . . . . .	2,555,296.94	2,742,622.98	2,409,692.45	1,873,396.87
Property, poll, and income	2,425,748.37	2,584,903.03	2,082,047.98	1,785,823.22
Corporation, bank, etc.	129,548.57	157,719.95	327,644.47	87,573.65
Licenses and permits	15,280.90	11,320.70	6,750.64	7,973.68
Fines and forfeits . . . . .	9,850.74	9,336.23	22,309.43	7,801.53
Grants and gifts . . . . .	23,000.15	15,342.72	40,556.89	15,360.49
For expenses . . . . .	23,000.15	15,342.72	40,556.89	14,113.49
For outlays . . . . .	—	—	—	1,247.00
All other . . . . .	102.32	—	—	—
<b>Commercial</b>	<b>562,828.89</b>	<b>604,666.06</b>	<b>1,723,870.06</b>	<b>387,103.43</b>
Special assessments	72,291.85	40,626.70	10,922.66	18,360.06
To meet expenses . . . . .	44,946.76	12,910.23	10,922.66	18,360.06
To meet outlays . . . . .	27,345.09	27,716.47	—	—
Privileges . . . . .	—	—	11.95	250.00
Departmental . . . . .	149,544.43	226,223.97	89,468.70	131,221.56
General government . . . . .	9,159.22	5,505.48	3,571.89	6,784.54
Protection of persons and property	2,106.17	2,651.66	764.97	1,992.69
Health and sanitation . . . . .	12,246.96	147,001.42	34,137.27	10,722.16
Highways . . . . .	15,537.89	2,392.00	3,963.64	325.52
Charities . . . . .	38,554.49	40,483.84	30,096.16	99,379.26
Soldiers' benefits . . . . .	11,145.82	10,372.63	1,680.00	7,163.88
Schools . . . . .	11,434.90	6,383.07	14,485.82	3,726.97
Libraries . . . . .	2,281.71	1,193.82	—	1,114.54
Recreation . . . . .	935.15	10.55	310.89	12.00
Unclassified . . . . .	46,142.12	10,229.50	458.06	—
Public service enterprises	309,317.63	231,476.92	1,537,092.01	178,374.55
Electric light . . . . .	—	—	1,325,553.24	—
Water . . . . .	309,317.63	231,476.92	211,538.77	178,374.55
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	16,831.80	—	83.30
Interest . . . . .	31,674.98	89,506.67	86,374.74	58,813.96
On sinking funds . . . . .	—	23,796.79	9,445.59	15,335.46
On trust and investment funds . . . . .	1,159.88	3,992.85	33,293.32	9,925.92
All other . . . . .	30,515.10	61,717.03	43,935.83	33,352.58
<b>NON-REVENUE.</b>	<b>\$2,771,546.80</b>	<b>\$3,268,294.30</b>	<b>\$3,313,202.93</b>	<b>\$1,719,687.08</b>
<b>Offsets to outlays</b>	<b>10,692.87</b>	<b>33,973.50</b>	<b>3,195.70</b>	<b>17,488.68</b>
Departmental . . . . .	10,692.87	17,745.53	3,195.70	133.78
Public service enterprises . . . . .	—	16,227.97	—	17,354.90
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,303,343.50</b>	<b>2,735,103.58</b>	<b>2,812,399.80</b>	<b>1,260,315.00</b>
Loans, general purposes . . . . .	450,000.00	355,000.00	468,000.00	210,000.00
Loans, public service enterprises . . . . .	—	70,000.00	140,000.00	—
Loans, cemeteries . . . . .	—	9,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans)	1,850,000.00	2,300,000.00	2,200,000.00	1,050,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	3,343.50	1,103.58	4,399.80	315.00
<b>Transfers</b>	<b>61,288.81</b>	<b>57,856.80</b>	<b>59,297.88</b>	<b>65,879.58</b>
From sinking funds . . . . .	—	25,000.00	—	25,000.00
All other . . . . .	61,288.81	32,856.80	59,297.88	40,879.58
<b>Refunds</b>	<b>8,543.28</b>	<b>8,055.91</b>	<b>15,002.92</b>	<b>10,213.81</b>
<b>Agency, trust, and investment</b>	<b>387,678.34</b>	<b>433,304.51</b>	<b>423,306.63</b>	<b>365,790.01</b>
Taxes and licenses for State . . . . .	265,911.12	210,390.00	247,121.13	180,612.00
Taxes for county . . . . .	119,705.93	134,759.72	92,930.60	130,799.22
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	2,061.29	88,154.79	83,254.90	54,378.79
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$3,177,052.81	\$3,417,262.19	\$4,206,375.17	\$2,309,124.68
Premiums . . . . .	3,343.50	1,103.58	4,399.80	315.00
Municipal indebtedness . . . . .	2,300,000.00	2,734,000.00	2,808,000.00	1,260,000.00
Transfers and refunds . . . . .	69,832.09	65,912.71	74,300.80	76,093.39
Agency, trust, and investment . . . . .	387,678.34	433,304.51	423,306.63	365,790.01
<b>Total receipts</b>	<b>\$5,937,906.74</b>	<b>\$6,651,582.99</b>	<b>\$7,516,382.40</b>	<b>\$4,011,323.08</b>
Balance on hand, including funds . . . . .	510,957.15	132,472.92	431,772.06	122,434.26
<b>GRAND TOTAL</b>	<b>\$6,448,863.89</b>	<b>\$6,784,055.91</b>	<b>\$7,948,154.46</b>	<b>\$4,133,757.34</b>

1 Includes \$496,640.61 from gas.



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerville POPULATION 93,091	Brockton POPULATION 66,254	Holyoke POPULATION 60,203	Haverhill POPULATION 53,884
<b>Maintenance</b>	<b>\$2,594,321.06</b>	<b>\$2,365,219.36</b>	<b>\$3,594,102.59</b>	<b>\$1,921,427.81</b>
<i>Departmental</i>	<i>2,467,571.96</i>	<i>2,217,499.18</i>	<i>2,412,392.98</i>	<i>1,816,429.09</i>
General government	123,748.94	128,396.03	131,396.42	83,683.30
Protection of persons and property	477,886.57	458,130.14	534,088.54	336,951.55
Health and sanitation	334,329.29	294,370.39	296,540.79	175,476.84
Highways	191,442.97	200,166.93	263,374.73	226,919.85
Charities	108,524.25	164,185.45	163,046.67	254,233.80
Soldiers' benefits	34,691.13	24,149.97	6,231.73	18,622.62
Schools	984,397.38	852,306.91	853,899.97	634,234.61
Libraries	65,042.20	35,173.13	37,219.00	39,846.41
Recreation	87,136.92	16,991.44	74,642.23	31,368.41
Pensions	44,406.22	29,566.69	15,588.37	7,047.76
Unclassified	15,966.09	14,062.10	36,364.53	8,043.94
<i>Public service enterprises</i>	<i>126,749.10</i>	<i>132,440.81</i>	<i>1,181,707.31</i>	<i>103,683.18</i>
Electric light	—	—	1,024,077.11	—
Water	126,749.10	132,440.81	157,630.20	103,101.70
All other	—	—	—	581.48
<i>Cemeteries</i>	<i>—</i>	<i>15,279.37</i>	<i>—</i>	<i>1,185.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>2.30</i>	<i>130.00</i>
<b>Interest</b>	<b>232,543.11</b>	<b>274,166.43</b>	<b>207,338.28</b>	<b>86,274.44</b>
<i>Loans, general purposes</i>	<i>160,135.37</i>	<i>210,714.30</i>	<i>153,460.78</i>	<i>80,654.44</i>
<i>Loans, public service enterprises</i>	<i>82,407.74</i>	<i>63,452.13</i>	<i>53,877.50</i>	<i>5,620.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>885,031.72</b>	<b>480,312.41</b>	<b>919,239.12</b>	<b>183,095.39</b>
<i>Departmental</i>	<i>868,160.68</i>	<i>411,678.71</i>	<i>548,349.26</i>	<i>143,070.39</i>
General government	163,039.25	2,844.00	834.75	3,714.16
Protection of persons and property	32,652.43	39,605.44	—	—
Health and sanitation	13,082.08	139,828.70	52,641.54	33,974.91
Highways	151,129.40	226,241.82	321,510.20	103,146.96
Charities	—	—	—	—
Schools	487,925.74	3,158.75	58,447.90	2,234.36
Libraries	902.00	—	—	—
Recreation	9,429.68	—	114,914.87	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>26,871.14</i>	<i>68,633.70</i>	<i>370,889.86</i>	<i>40,025.00</i>
Electric light	—	—	275,714.04	—
Water	26,871.14	68,633.70	95,175.82	40,025.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,961,800.63</b>	<b>2,708,200.00</b>	<b>2,212,000.00</b>	<b>1,244,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>25,000.00</i>
<i>From revenue and other sources</i>	<i>211,800.63</i>	<i>483,200.00</i>	<i>312,000.00</i>	<i>161,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,750,000.00</i>	<i>2,200,000.00</i>	<i>1,900,000.00</i>	<i>1,058,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>61,288.81</b>	<b>57,856.80</b>	<b>56,297.88</b>	<b>65,879.58</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>25,000.00</i>	<i>3,153.00</i>	<i>33,045.00</i>
<i>All other</i>	<i>61,288.81</i>	<i>32,856.80</i>	<i>56,144.88</i>	<i>32,834.58</i>
<b>Refunds</b>	<b>8,543.28</b>	<b>8,055.91</b>	<b>15,062.92</b>	<b>10,213.81</b>
<b>Agency, trust, and investment</b>	<b>387,678.34</b>	<b>409,591.02</b>	<b>452,260.13</b>	<b>390,307.66</b>
<i>Taxes and licenses for State</i>	<i>265,911.12</i>	<i>210,390.00</i>	<i>247,121.13</i>	<i>180,612.00</i>
<i>Taxes for county</i>	<i>119,765.93</i>	<i>134,769.72</i>	<i>92,930.60</i>	<i>130,799.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,061.29</i>	<i>64,441.30</i>	<i>112,208.40</i>	<i>78,896.44</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$2,826,864.17	\$2,639,385.79	\$3,801,440.87	\$2,007,702.25
Permanent debt (except from sinking funds)	211,800.63	483,200.00	312,000.00	161,000.00
Sinking fund requirements from revenue	—	25,000.00	3,153.00	33,045.00
Outlays	885,031.72	480,312.41	919,239.12	183,095.39
Permanent debt from sinking funds	—	25,000.00	—	25,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,750,000.00	2,200,000.00	1,900,000.00	1,058,000.00
Transfers (except to sinking funds) and refunds	69,832.09	40,912.71	71,147.80	43,048.39
Agency, trust, and investment	387,678.34	409,591.02	452,260.13	390,307.66
<b>Total payments</b>	<b>\$6,131,206.95</b>	<b>\$6,303,401.93</b>	<b>\$7,459,240.92</b>	<b>\$3,901,198.69</b>
Balance on hand, including funds	317,656.94	480,653.98	488,913.54	232,558.65
<b>GRAND TOTAL</b>	<b>\$6,448,863.89</b>	<b>\$6,784,055.91</b>	<b>\$7,948,154.46</b>	<b>\$4,133,757.34</b>

<sup>1</sup> Includes \$465,600.18 for gas.<sup>2</sup> Includes \$74,474.97 for gas.



TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Malden POPULATION 49,103	Quincy POPULATION 47,876	Newton POPULATION 46,054	Chelsea POPULATION 43,184
<b>REVENUE.</b>	<b>\$2,219,404.58</b>	<b>\$3,000,990.74</b>	<b>\$3,408,794.97</b>	<b>\$2,187,376.05</b>
<b>General</b>	<b>1,798,294.27</b>	<b>2,424,477.57</b>	<b>2,853,630.23</b>	<b>1,845,211.23</b>
<i>Taxes</i>	<i>1,774,820.75</i>	<i>2,367,155.19</i>	<i>2,800,773.16</i>	<i>1,821,242.07</i>
Property, poll, and income	1,699,442.43	2,273,376.52	2,662,663.67	1,728,933.04
Corporation, bank, etc.	75,378.32	93,778.67	138,109.49	92,309.03
<i>Licenses and permits</i>	<i>8,893.08</i>	<i>14,559.15</i>	<i>3,508.75</i>	<i>7,441.95</i>
<i>Fines and forfeits</i>	<i>4,921.72</i>	<i>6,555.17</i>	<i>6,229.75</i>	<i>8,608.81</i>
<i>Grants and gifts</i>	<i>10,158.72</i>	<i>36,408.06</i>	<i>43,118.57</i>	<i>7,918.40</i>
For expenses	10,158.72	36,408.06	43,118.57	7,918.40
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>421,110.31</b>	<b>576,513.17</b>	<b>555,164.74</b>	<b>342,164.82</b>
<i>Special assessments</i>	<i>62,019.13</i>	<i>54,401.63</i>	<i>126,535.05</i>	<i>19,362.83</i>
To meet expenses	44,551.67	54,401.63	83,877.29	19,229.84
To meet outlays	17,467.46	—	42,657.76	132.99
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Departmental</i>	<i>198,337.74</i>	<i>213,939.98</i>	<i>101,007.15</i>	<i>85,937.93</i>
General government	3,792.82	5,753.39	4,588.01	5,619.26
Protection of persons and property	1,563.94	1,313.36	7,124.09	1,257.34
Health and sanitation	22,716.92	38,286.14	2,839.73	1,544.32
Highways	7,513.13	4,786.17	18,959.75	7,607.71
Charities	29,069.07	65,810.80	17,610.74	43,647.53
Soldiers' benefits	7,761.25	2,913.50	2,839.50	4,248.60
Schools	2,973.44	14,280.35	25,000.79	4,720.78
Libraries	1,651.77	1,759.27	4,587.28	796.53
Recreation	—	—	518.14	243.10
Unclassified	121,295.40	25.00	16,939.12	16,252.76
<i>Public service enterprises</i>	<i>150,720.98</i>	<i>261,659.06</i>	<i>225,049.83</i>	<i>152,650.76</i>
Electric light	—	—	—	—
Water	150,720.98	261,654.32	225,049.83	152,650.76
All other	—	4.74	—	—
<i>Cemeteries</i>	<i>22,781.95</i>	<i>20,498.78</i>	<i>21.17</i>	<i>—</i>
<i>Interest</i>	<i>87,250.51</i>	<i>105,013.72</i>	<i>102,551.54</i>	<i>83,713.30</i>
On sinking funds	28,466.29	—	63,087.49	31,506.00
On trust and investment funds	17,467.62	20,865.19	5,495.59	1,110.84
All other	41,316.60	84,148.53	33,968.46	51,096.46
<b>NON-REVENUE.</b>	<b>\$2,750,329.99</b>	<b>\$2,729,936.86</b>	<b>\$2,748,512.18</b>	<b>\$1,948,562.12</b>
<b>Offsets to outlays</b>	<b>8,891.35</b>	<b>71,088.98</b>	<b>27,528.74</b>	<b>5,128.24</b>
<i>Departmental</i>	<i>8,891.35</i>	<i>71,088.98</i>	<i>27,528.74</i>	<i>5,128.24</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>2,177,413.98</b>	<b>2,270,794.38</b>	<b>1,997,038.40</b>	<b>1,660,923.75</b>
<i>Loans, general purposes</i>	<i>673,000.00</i>	<i>433,500.00</i>	<i>420,000.00</i>	<i>404,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,500,000.00</i>	<i>1,800,000.00</i>	<i>1,400,000.00</i>	<i>1,255,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>171,863.40</i>	<i>—</i>
<i>Premiums</i>	<i>4,413.98</i>	<i>2,294.38</i>	<i>5,175.00</i>	<i>1,423.75</i>
<b>Transfers</b>	<b>154,164.68</b>	<b>5,251.53</b>	<b>172,808.96</b>	<b>65,400.05</b>
<i>From sinking funds</i>	<i>125,000.00</i>	<i>—</i>	<i>150,000.00</i>	<i>—</i>
All other	29,164.68	5,251.53	22,808.96	65,400.05
<b>Refunds</b>	<b>15,247.91</b>	<b>6,053.80</b>	<b>8,325.75</b>	<b>5,608.06</b>
<b>Agency, trust, and investment</b>	<b>394,612.07</b>	<b>376,748.17</b>	<b>542,810.33</b>	<b>211,452.02</b>
<i>Taxes and licenses for State</i>	<i>143,127.00</i>	<i>169,804.39</i>	<i>228,018.65</i>	<i>127,352.02</i>
<i>Taxes for county</i>	<i>64,099.17</i>	<i>96,075.35</i>	<i>116,604.36</i>	<i>—</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>187,385.90</i>	<i>110,868.43</i>	<i>198,187.32</i>	<i>84,100.00</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,228,295.93	\$3,072,079.72	\$3,436,323.71	\$2,192,504.29
Premiums	4,413.98	2,294.38	5,175.00	1,423.75
Municipal indebtedness	2,173,000.00	2,268,500.00	1,991,863.40	1,659,500.00
Transfers and refunds	169,412.59	11,305.33	181,134.71	71,058.11
Agency, trust, and investment	394,612.07	376,748.17	542,810.33	211,452.02
<b>Total receipts</b>	<b>\$4,969,734.57</b>	<b>\$5,730,927.60</b>	<b>\$6,157,307.15</b>	<b>\$4,135,938.17</b>
<i>Balance on hand, including funds</i>	<i>385,569.35</i>	<i>626,045.24</i>	<i>706,311.52</i>	<i>190,152.94</i>
<b>GRAND TOTAL</b>	<b>\$5,355,303.92</b>	<b>\$6,356,972.84</b>	<b>\$6,863,618.67</b>	<b>\$4,326,091.11</b>

<sup>1</sup> Includes \$25 from administration of trust funds.<sup>2</sup> Includes \$5 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Malden POPULATION 49,103	Quincy POPULATION 47,876	Newton POPULATION 46,054	Chelsea POPULATION 43,184
<b>Maintenance</b>	<b>\$1,640,674.39</b>	<b>\$2,106,260.15</b>	<b>\$2,742,397.23</b>	<b>\$1,564,196.67</b>
<i>Departmental</i>	<i>1,550,636.68</i>	<i>1,977,422.66</i>	<i>2,627,244.18</i>	<i>1,516,870.44</i>
General government	71,833.59	111,410.45	141,601.71	105,123.36
Protection of persons and property	305,150.46	349,032.65	441,536.73	331,925.14
Health and sanitation	197,752.43	237,911.25	240,055.73	112,823.75
Highways	173,930.60	269,157.92	475,904.65	120,608.17
Charities	93,437.99	164,418.52	60,522.82	133,279.15
Soldiers' benefits	19,100.44	9,690.37	8,753.00	31,450.51
Schools	558,286.46	729,539.27	1,004,774.36	571,502.10
Libraries	36,656.61	38,507.73	65,375.29	19,595.33
Recreation	60,480.12	44,452.84	114,118.48	42,558.45
Pensions	19,362.55	14,636.51	50,386.90	18,549.63
Unclassified	15,095.43	8,665.15	24,214.51	29,454.85
<i>Public service enterprises</i>	<i>63,059.46</i>	<i>108,154.58</i>	<i>114,582.63</i>	<i>47,326.23</i>
Electric light	—	—	—	—
Water	63,059.45	108,154.58	114,582.63	47,326.23
All other	—	—	—	—
<i>Cemeteries</i>	<i>26,675.16</i>	<i>19,425.19</i>	<i>516.07</i>	—
<i>Administration of trust funds</i>	<i>303.10</i>	<i>1,257.72</i>	<i>54.35</i>	—
<b>Interest</b>	<b>189,532.19</b>	<b>271,946.58</b>	<b>287,882.67</b>	<b>225,593.64</b>
<i>Loans, general purposes</i>	<i>152,646.86</i>	<i>209,168.89</i>	<i>264,231.79</i>	<i>186,463.18</i>
<i>Loans, public service enterprises</i>	<i>36,885.33</i>	<i>62,012.69</i>	<i>23,650.88</i>	<i>39,130.46</i>
<i>Loans, cemeteries</i>	—	<i>765.00</i>	—	—
<b>Outlays</b>	<b>419,437.06</b>	<b>446,302.87</b>	<b>879,297.18</b>	<b>421,517.52</b>
<i>Departmental</i>	<i>383,387.28</i>	<i>389,970.54</i>	<i>805,142.21</i>	<i>417,163.74</i>
General government	—	—	—	—
Protection of persons and property	2,682.21	966.18	12,020.01	9,002.77
Health and sanitation	75,707.24	64,005.88	175,734.19	3,802.68
Highways	299,412.94	37,193.39	136,708.35	339,429.26
Charities	—	101,953.57	—	—
Schools	—	158,230.96	462,880.33	25,005.00
Libraries	955.83	5,851.63	1,750.00	—
Recreation	3,395.93	21,298.93	16,049.33	39,924.03
Unclassified	1,233.13	470.00	—	—
<i>Public service enterprises</i>	<i>35,400.28</i>	<i>52,332.33</i>	<i>74,154.97</i>	<i>4,353.78</i>
Electric light	—	—	—	—
Water	35,400.28	52,332.33	74,154.97	4,353.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>649.50</i>	<i>4,000.00</i>	—	—
<b>Municipal indebtedness</b>	<b>2,200,795.70</b>	<b>2,273,497.74</b>	<b>1,898,516.36</b>	<b>1,606,482.67</b>
<i>From sinking funds</i>	<i>125,000.00</i>	—	<i>150,000.00</i>	—
<i>From revenue and other sources</i>	<i>225,795.70</i>	<i>473,497.74</i>	<i>207,636.65</i>	<i>151,482.67</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,850,000.00</i>	<i>1,800,000.00</i>	<i>1,400,000.00</i>	<i>1,455,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	<i>140,879.71</i>	—
<b>Transfers</b>	<b>154,164.68</b>	<b>5,251.53</b>	<b>172,808.96</b>	<b>65,450.05</b>
<i>To sinking funds from revenue</i>	<i>12,614.00</i>	—	<i>21,600.00</i>	<i>29,387.00</i>
<i>All other</i>	<i>141,550.68</i>	<i>5,251.53</i>	<i>151,208.96</i>	<i>36,063.05</i>
<b>Refunds</b>	<b>15,247.91</b>	<b>6,053.80</b>	<b>8,325.75</b>	<b>5,608.06</b>
<b>Agency, trust, and investment</b>	<b>328,006.43</b>	<b>360,850.44</b>	<b>477,933.60</b>	<b>273,579.07</b>
<i>Taxes and licenses for State</i>	<i>143,127.00</i>	<i>169,804.39</i>	<i>228,018.65</i>	<i>127,352.02</i>
<i>Taxes for county</i>	<i>64,099.17</i>	<i>96,075.35</i>	<i>116,604.86</i>	—
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>120,780.26</i>	<i>94,970.70</i>	<i>133,310.59</i>	<i>146,227.05</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,830,206.58	\$2,378,206.73	\$3,030,279.90	\$1,789,790.31
Permanent debt (except from sinking funds)	225,795.70	473,497.74	207,636.65	151,482.67
Sinking fund requirements from revenue	12,614.00	—	21,600.00	29,387.00
Outlays	419,437.06	446,302.87	879,297.18	421,517.52
Permanent debt from sinking funds	125,000.00	—	150,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,850,000.00	1,800,000.00	1,540,879.71	1,455,000.00
Transfers (except to sinking funds) and refunds	156,798.59	11,305.33	159,534.71	41,671.11
Agency, trust, and investment	328,006.43	360,850.44	477,933.60	273,579.07
<b>Total payments</b>	<b>\$4,947,858.36</b>	<b>\$5,470,163.11</b>	<b>\$6,467,161.75</b>	<b>\$4,162,427.68</b>
Balance on hand, including funds	407,445.56	886,809.73	396,456.92	163,663.43
<b>GRAND TOTAL</b>	<b>\$5,355,303.92</b>	<b>\$6,356,972.84</b>	<b>\$6,863,618.67</b>	<b>\$4,326,091.11</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
REVENUE.	\$2,167,582.06	\$1,905,465.19	\$2,001,204.23	\$1,915,193.91
<b>General</b>	<b>1,814,662.59</b>	<b>1,636,106.32</b>	<b>1,598,122.03</b>	<b>1,587,000.99</b>
Taxes . . . . .	1,796,392.29	1,609,587.92	1,572,447.51	1,561,811.84
Property, poll, and income	1,709,744.29	1,487,102.94	1,421,939.26	1,474,517.68
Corporation, bank, etc.	86,648.00	122,484.98	150,508.25	87,294.16
Licenses and permits	3,320.47	4,619.41	7,563.50	4,680.25
Fines and forfeits	4,402.66	12,606.39	5,477.33	5,694.60
Grants and gifts	10,547.17	9,259.80	12,633.69	14,814.30
For expenses	10,547.17	9,259.80	12,633.69	14,814.30
For outlays	—	—	—	—
All other	—	32.80	—	—
<b>Commercial</b>	<b>352,919.47</b>	<b>269,358.87</b>	<b>403,082.20</b>	<b>328,192.92</b>
Special assessments	11,935.24	59,460.81	14,671.61	17,285.48
To meet expenses	10,760.38	59,460.81	743.04	17,285.48
To meet outlays	1,174.86	—	13,928.57	—
Privileges	2,243.50	—	—	—
Departmental	96,120.93	38,824.14	178,276.24	67,606.35
General government	2,650.42	1,399.78	5,549.57	5,048.72
Protection of persons and property	4,767.33	1,356.52	7,031.16	455.62
Health and sanitation	40,876.31	9,576.66	20,618.37	1,822.56
Highways	2,226.68	4,029.52	5,664.19	1,758.23
Charities	31,639.69	9,418.65	125,710.87	30,088.27
Soldiers' benefits	8,436.04	3,301.50	3,581.50	3,510.00
Schools	1,479.03	8,921.56	8,901.39	3,112.52
Libraries	1,023.60	—	607.53	692.94
Recreation	1,553.57	819.95	437.86	280.00
Unclassified	1,468.26	—	173.80	20,837.49
Public service enterprises	176,583.10	148,340.93	146,143.32	175,233.62
Electric light	—	—	—	—
Water	175,621.12	147,935.83	146,143.32	175,233.62
All other	961.98	405.10	—	—
Cemeteries	8,268.00	—	14,172.59	17,169.00
Interest	57,768.70	22,732.99	49,818.44	50,898.47
On sinking funds	—	—	5,835.85	16,878.55
On trust and investment funds	11,286.38	—	19,179.06	41.42
All other	46,482.32	22,732.99	24,803.53	33,978.50
NON-REVENUE.	\$2,120,273.35	\$1,446,359.60	\$2,441,572.05	\$2,346,261.68
<b>Offsets to outlays</b>	<b>448.53</b>	<b>1,761.12</b>	<b>2,396.66</b>	<b>4,221.98</b>
Departmental	448.53	1,761.12	2,396.66	4,221.98
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,836,844.03</b>	<b>1,176,355.40</b>	<b>1,665,090.00</b>	<b>1,502,526.50</b>
Loans, general purposes	83,000.00	259,325.00	430,000.00	572,900.00
Loans, public service enterprises	—	35,750.00	35,000.00	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,700,000.00	900,000.00	1,200,000.00	900,000.00
Unpaid warrants or orders, current year	53,367.83	—	—	—
Premiums	476.20	1,280.40	—	4,626.50
<b>Transfers</b>	<b>1,761.79</b>	<b>546.07</b>	<b>333,171.86</b>	<b>218,087.57</b>
From sinking funds	—	—	222,000.00	195,000.00
All other	1,761.79	546.07	111,171.86	23,087.57
<b>Refunds</b>	<b>14,141.80</b>	<b>1,233.16</b>	<b>6,694.31</b>	<b>12,101.53</b>
<b>Agency, trust, and investment</b>	<b>267,077.20</b>	<b>266,463.85</b>	<b>434,309.22</b>	<b>609,324.10</b>
Taxes and licenses for State	138,253.92	148,322.47	155,000.15	131,772.00
Taxes for county	98,212.95	95,481.19	72,082.00	62,105.30
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	30,610.33	22,660.19	207,227.07	415,446.80
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,168,030.59	\$1,907,226.31	\$2,003,600.89	\$1,919,415.89
Premiums	476.20	1,280.40	—	4,626.50
Municipal indebtedness	1,836,367.83	1,175,075.00	1,665,000.00	1,497,900.00
Transfers and refunds	15,903.59	1,779.23	339,866.17	230,189.10
Agency, trust, and investment	267,077.20	266,463.85	434,309.22	609,324.10
<b>Total receipts</b>	<b>\$4,287,855.41</b>	<b>\$3,351,824.79</b>	<b>\$4,442,776.28</b>	<b>\$4,261,455.59</b>
Balance on hand, including funds	192,571.80	235,365.26	411,737.67	596,667.39
<b>GRAND TOTAL</b>	<b>\$4,480,427.21</b>	<b>\$3,587,190.05</b>	<b>\$4,854,513.95</b>	<b>\$4,858,122.98</b>



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Salem POPULATION 42,529	Pittsfield POPULATION 41,763	Fitchburg POPULATION 41,029	Everett POPULATION 40,120
<b>Maintenance</b>	<b>\$1,619,699.67</b>	<b>\$1,297,154.94</b>	<b>\$1,554,043.48</b>	<b>\$1,417,838.69</b>
<i>Departmental</i>	<i>1,481,617.90</i>	<i>1,263,485.44</i>	<i>1,461,430.29</i>	<i>1,355,208.09</i>
General government	83,637.97	73,724.98	79,419.72	91,698.33
Protection of persons and property	293,995.53	212,056.53	267,875.58	265,288.38
Health and sanitation	180,631.93	87,635.37	121,820.14	102,306.04
Highways	195,440.21	182,966.67	200,212.74	102,244.74
Charities	132,603.85	38,150.00	203,465.52	81,262.17
Soldiers' benefits	30,643.17	9,745.00	16,389.41	15,424.74
Schools	463,420.12	594,999.82	500,816.72	590,360.21
Libraries	29,562.04	22,000.00	15,565.69	24,117.54
Recreation	42,405.60	14,733.56	25,126.04	51,023.61
Pensions	16,852.93	4,799.32	10,572.17	13,201.79
Unclassified	12,424.55	22,674.19	10,166.56	18,280.54
<i>Public service enterprises</i>	<i>116,872.14</i>	<i>33,669.50</i>	<i>78,586.07</i>	<i>46,272.66</i>
Electric light	—	—	—	—
Water	115,507.39	32,296.41	78,586.07	46,272.66
All other	1,364.75	1,373.09	—	—
<i>Cemeteries</i>	<i>20,838.59</i>	—	<i>24,027.12</i>	<i>16,357.94</i>
<i>Administration of trust funds</i>	<i>371.04</i>	—	—	—
<b>Interest</b>	<b>136,971.15</b>	<b>132,575.31</b>	<b>131,538.12</b>	<b>183,814.11</b>
<i>Loans, general purposes</i>	<i>114,391.15</i>	<i>88,840.31</i>	<i>114,059.84</i>	<i>139,823.15</i>
<i>Loans, public service enterprises</i>	<i>22,580.00</i>	<i>43,735.00</i>	<i>17,478.28</i>	<i>43,990.96</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>151,590.44</b>	<b>360,868.78</b>	<b>448,598.03</b>	<b>698,592.83</b>
<i>Departmental</i>	<i>125,372.58</i>	<i>326,983.55</i>	<i>415,250.99</i>	<i>660,572.47</i>
General government	—	—	—	3,705.89
Protection of persons and property	3,233.59	16,009.07	4,497.40	29,365.36
Health and sanitation	39,853.72	30,104.15	23,167.69	20,187.55
Highways	64,689.15	120,584.62	158,184.63	155,743.21
Charities	—	—	934.03	—
Schools	16,630.92	157,585.71	228,467.24	451,046.51
Libraries	—	—	—	523.95
Recreation	965.20	2,700.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>23,703.11</i>	<i>33,885.23</i>	<i>33,347.04</i>	<i>38,020.36</i>
Electric light	—	—	—	—
Water	23,703.11	33,885.23	33,347.04	38,020.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,514.75</i>	—	—	—
<b>Municipal indebtedness</b>	<b>1,969,000.00</b>	<b>1,269,750.00</b>	<b>1,680,600.00</b>	<b>1,623,947.28</b>
<i>From sinking funds</i>	—	—	<i>222,000.00</i>	<i>125,000.00</i>
<i>From revenue and other sources</i>	<i>219,000.00</i>	<i>294,750.00</i>	<i>208,600.00</i>	<i>198,947.28</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,750,000.00</i>	<i>975,000.00</i>	<i>1,250,000.00</i>	<i>1,300,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,761.79</b>	<b>546.07</b>	<b>333,171.86</b>	<b>218,087.57</b>
<i>To sinking funds from revenue</i>	—	—	<i>14,500.00</i>	<i>7,565.00</i>
<i>All other</i>	<i>1,761.79</i>	<i>546.07</i>	<i>318,671.86</i>	<i>210,522.57</i>
<b>Refunds</b>	<b>14,141.80</b>	<b>1,233.16</b>	<b>6,694.31</b>	<b>12,101.53</b>
<b>Agency, trust, and investment</b>	<b>265,689.37</b>	<b>265,452.14</b>	<b>339,381.95</b>	<b>386,828.39</b>
<i>Taxes and licenses for State</i>	<i>138,253.92</i>	<i>148,322.47</i>	<i>155,000.15</i>	<i>131,772.00</i>
<i>Taxes for county</i>	<i>98,212.95</i>	<i>95,481.19</i>	<i>72,082.00</i>	<i>62,105.30</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>29,222.50</i>	<i>21,648.48</i>	<i>112,299.80</i>	<i>192,951.09</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,756,670.82	\$1,429,730.25	\$1,685,581.60	\$1,601,652.80
Permanent debt (except from sinking funds)	219,000.00	294,750.00	208,600.00	198,947.28
Sinking fund requirements from revenue	—	—	14,500.00	7,565.00
Outlays	151,590.44	360,868.78	448,598.03	698,592.83
Permanent debt from sinking funds	—	—	222,000.00	125,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,750,000.00	975,000.00	1,250,000.00	1,300,000.00
Transfers (except to sinking funds) and refunds	15,903.59	1,779.23	325,366.17	222,624.10
Agency, trust, and investment	265,689.37	265,452.14	339,381.95	386,828.39
<b>Total payments</b>	<b>\$4,158,854.22</b>	<b>\$3,327,580.40</b>	<b>\$4,494,027.75</b>	<b>\$4,541,210.40</b>
Balance on hand, including funds	321,572.99	259,609.65	360,486.20	316,912.58
<b>GRAND TOTAL</b>	<b>\$4,480,427.21</b>	<b>\$3,587,190.05</b>	<b>\$4,854,513.95</b>	<b>\$4,858,122.98</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 39,038	Taunton POPULATION 37,137	Chicopee POPULATION 36,214	Waltham POPULATION 30,915
REVENUE.	\$2,013,113.82	\$2,017,066.05	\$1,865,894.19	\$1,692,957.17
<b>General</b>	<b>1,744,201.58</b>	<b>1,253,949.17</b>	<b>1,344,946.96</b>	<b>1,479,725.82</b>
Taxes . . . . .	1,728,272.50	1,232,733.81	1,317,420.19	1,456,125.32
Property, poll, and income	1,680,013.29	1,115,288.54	1,138,725.87	1,334,056.23
Corporation, bank, etc.	48,259.21	117,445.27	178,694.32	122,069.09
Licenses and permits	7,036.55	3,941.60	4,552.99	4,011.00
Fines and forfeits	3,609.85	4,147.55	6,267.00	8,248.82
Grants and gifts	6,382.68	13,126.21	15,714.22	11,340.68
For expenses	5,382.68	13,126.21	15,714.22	11,340.68
For outlays	—	—	—	—
All other	—	—	1,002.56	—
<b>Commercial</b>	<b>268,912.24</b>	<b>763,116.88</b>	<b>520,947.23</b>	<b>213,231.35</b>
Special assessments	26,782.63	7,158.83	17,949.81	8,830.17
To meet expenses	15,748.13	5,830.25	2,520.73	8,305.14
To meet outlays	11,034.50	1,328.58	15,429.08	525.03
Privileges	—	300.00	—	—
Departmental	48,500.02	76,074.03	17,710.18	145,941.13
General government	6,734.11	1,456.94	2,364.67	3,493.39
Protection of persons and property	1,100.28	2,924.62	422.70	2,789.17
Health and sanitation	4,261.88	25,806.51	5,220.16	11,753.81
Highways	1,220.25	162.46	730.00	1,113.01
Charities	4,612.72	19,151.08	3,508.43	19,349.95
Soldiers' benefits	3,180.00	5,045.50	385.50	3,235.17
Schools	3,851.29	19,917.73	1,782.02	1,816.85
Libraries	1,014.21	445.30	809.91	926.39
Recreation	43.71	—	—	—
Unclassified	22,481.57	1,163.89	2,486.79	11,463.39
Public service enterprises	118,512.83	609,913.49	458,534.58	106,777.56
Electric light	—	498,743.46	293,507.38	—
Water	118,512.83	111,170.03	165,027.20	106,662.36
All other	—	—	—	115.20
Cemeteries	16,053.60	11,245.33	4,358.58	16,898.60
Interest	59,063.26	58,425.20	22,394.08	34,783.89
On sinking funds	212,624.99	32,401.45	—	3,502.45
On trust and investment funds	3,812.83	2,762.95	1,041.37	3,081.30
All other	42,625.44	23,260.80	21,352.71	28,200.14
NON-REVENUE.	\$1,852,913.76	\$2,311,150.42	\$1,361,501.59	\$1,677,852.46
<b>Offsets to outlays</b>	<b>47,145.40</b>	<b>14,678.29</b>	<b>2,589.76</b>	<b>25,875.81</b>
Departmental	32,275.17	933.60	2,589.76	17,446.12
Public service enterprises	14,870.23	13,744.69	—	8,429.69
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,448,734.48</b>	<b>1,922,564.68</b>	<b>1,153,958.36</b>	<b>1,369,415.40</b>
Loans, general purposes	473,000.00	480,000.00	233,000.00	563,000.00
Loans, public service enterprises	—	280,000.00	18,000.00	50,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	975,000.00	1,100,000.00	900,000.00	750,000.00
Unpaid warrants or orders, current year	—	62,538.83	—	—
Premiums	734.48	25.85	2,968.36	6,415.40
<b>Transfers</b>	<b>83,795.76</b>	<b>60,246.63</b>	<b>978.33</b>	<b>43,052.32</b>
From sinking funds	66,000.00	42,000.00	—	35,000.00
All other	17,795.76	18,246.63	978.33	8,052.32
<b>Refunds</b>	<b>3,410.25</b>	<b>15,093.25</b>	<b>3,031.92</b>	<b>10,083.05</b>
<b>Agency, trust, and investment</b>	<b>269,827.87</b>	<b>298,567.57</b>	<b>200,943.22</b>	<b>229,425.88</b>
Taxes and licenses for State	118,302.00	118,166.60	125,726.79	112,061.36
Taxes for county	53,391.36	40,117.67	43,571.25	55,385.22
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	98,134.51	140,283.40	31,645.18	61,979.30
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,060,259.22	\$2,031,744.34	\$1,868,483.95	\$1,718,832.98
Premiums	734.48	25.85	2,958.36	6,415.40
Municipal indebtedness	1,448,000.00	1,922,538.83	1,151,000.00	1,363,000.00
Transfers and refunds	87,206.01	75,339.88	4,010.25	53,135.37
Agency, trust, and investment	269,827.87	298,567.57	200,943.22	229,425.88
<b>Total receipts</b>	<b>\$3,866,027.58</b>	<b>\$4,328,216.47</b>	<b>\$3,227,395.78</b>	<b>\$3,370,809.63</b>
Balance on hand, including funds	598,436.91	211,875.14	63,156.98	167,345.54
<b>GRAND TOTAL</b>	<b>\$4,464,464.49</b>	<b>\$4,540,091.61</b>	<b>\$3,290,552.76</b>	<b>\$3,538,155.17</b>

1 Includes \$3 from administration of trust funds.

2 Includes \$2,933.43 applied to payment of interest on water loans.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Medford POPULATION 39,038	Taunton POPULATION 37,137	Chicopee POPULATION 36,214	Waltham POPULATION 30,915
<b>Maintenance</b>	<b>\$1,403,030.42</b>	<b>\$1,461,164.91</b>	<b>\$1,381,910.10</b>	<b>\$1,131,086.80</b>
<i>Departmental</i>	<i>1,324,132.65</i>	<i>1,050,103.54</i>	<i>1,062,475.61</i>	<i>1,045,095.36</i>
General government	85,915.78	65,744.55	59,325.48	73,183.23
Protection of persons and property	256,341.86	235,539.82	215,952.55	210,999.89
Health and sanitation	130,910.99	95,557.24	78,036.18	112,250.90
Highways	111,062.80	126,230.53	151,371.30	138,558.80
Charities	53,679.86	72,483.97	71,806.73	61,827.45
Soldiers' benefits	12,457.96	9,735.59	4,351.70	11,927.55
Schools	561,591.76	416,344.03	444,211.81	341,869.57
Libraries	19,094.75	17,566.30	16,602.47	31,625.84
Recreation	41,169.22	8,197.55	6,812.21	39,283.24
Pensions	11,399.51	—	5,155.36	13,804.86
Unclassified	40,508.16	2,703.96	8,849.82	9,764.02
<i>Public service enterprises</i>	<i>58,321.58</i>	<i>399,061.62</i>	<i>313,197.97</i>	<i>59,218.34</i>
Electric light	—	314,706.24	237,215.17	—
Water	58,321.58	84,355.38	75,982.80	58,868.34
All other	—	—	—	350.00
<i>Cemeteries</i>	<i>20,576.19</i>	<i>11,999.75</i>	<i>6,286.52</i>	<i>26,770.11</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
<b>Interest</b>	<b>170,327.67</b>	<b>135,484.98</b>	<b>94,646.89</b>	<b>100,102.16</b>
<i>Loans, general purposes</i>	<i>139,355.15</i>	<i>89,424.35</i>	<i>83,836.26</i>	<i>99,865.26</i>
<i>Loans, public service enterprises</i>	<i>30,972.52</i>	<i>46,060.63</i>	<i>10,810.63</i>	<i>236.90</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>634,081.34</b>	<b>486,083.44</b>	<b>488,352.04</b>	<b>457,696.82</b>
<i>Departmental</i>	<i>572,502.18</i>	<i>347,770.18</i>	<i>316,610.74</i>	<i>397,665.94</i>
General government	378.40	—	2,285.74	475.53
Protection of persons and property	2,600.00	—	9,302.95	7,487.80
Health and sanitation	60,036.71	34,180.53	62,682.46	44,505.34
Highways	277,025.46	117,594.04	194,299.94	91,530.53
Charities	—	—	—	—
Schools	229,942.14	188,910.61	48,039.65	244,492.85
Libraries	—	—	—	—
Recreation	237.50	7,085.00	—	9,173.89
Unclassified	2,281.97	—	—	—
<i>Public service enterprises</i>	<i>61,579.16</i>	<i>138,313.26</i>	<i>171,741.30</i>	<i>60,030.88</i>
Electric light	—	112,910.37	105,656.58	—
Water	61,579.16	25,402.89	66,084.72	60,030.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,272,529.84</b>	<b>1,454,337.61</b>	<b>1,042,400.00</b>	<b>1,471,400.24</b>
<i>From sinking funds</i>	<i>66,000.00</i>	<i>42,000.00</i>	<i>—</i>	<i>35,000.00</i>
<i>From revenue and other sources</i>	<i>231,529.84</i>	<i>198,400.00</i>	<i>242,400.00</i>	<i>136,400.24</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>975,000.00</i>	<i>1,175,000.00</i>	<i>800,000.00</i>	<i>1,300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>38,937.61</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>83,795.76</b>	<b>60,246.63</b>	<b>978.33</b>	<b>43,052.32</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>8,500.00</i>	<i>—</i>	<i>3,052.32</i>
<i>All other</i>	<i>83,795.76</i>	<i>51,746.63</i>	<i>978.33</i>	<i>40,000.00</i>
<b>Refunds</b>	<b>3,410.25</b>	<b>15,093.25</b>	<b>3,031.92</b>	<b>10,083.05</b>
<b>Agency, trust, and investment</b>	<b>215,507.60</b>	<b>311,624.43</b>	<b>188,707.21</b>	<b>208,483.79</b>
<i>Taxes and licenses for State</i>	<i>118,303.00</i>	<i>118,166.50</i>	<i>125,726.79</i>	<i>112,061.36</i>
<i>Taxes for county</i>	<i>53,391.36</i>	<i>40,117.67</i>	<i>43,571.25</i>	<i>55,385.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43,814.24</i>	<i>153,340.26</i>	<i>19,409.17</i>	<i>41,037.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,573,358.09	\$1,596,649.89	\$1,476,556.99	\$1,231,188.96
Permanent debt (except from sinking funds)	231,529.84	198,400.00	242,400.00	136,400.24
Sinking fund requirements from revenue	—	8,500.00	—	3,052.32
Outlays	634,081.34	486,083.44	488,352.04	457,696.82
Permanent debt from sinking funds	66,000.00	42,000.00	—	35,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	975,000.00	1,213,937.61	800,000.00	1,300,000.00
Transfers (except to sinking funds) and refunds	87,206.01	66,839.88	4,010.25	50,083.05
Agency, trust, and investment	215,507.60	311,624.43	188,707.21	208,483.79
<b>Total payments</b>	<b>\$3,782,682.88</b>	<b>\$3,924,035.25</b>	<b>\$3,200,026.49</b>	<b>\$3,421,905.18</b>
<i>Balance on hand, including funds</i>	<i>681,781.61</i>	<i>616,056.36</i>	<i>90,526.27</i>	<i>116,249.99</i>
<b>GRAND TOTAL</b>	<b>\$4,464,464.49</b>	<b>\$4,540,091.61</b>	<b>\$3,290,552.76</b>	<b>\$3,538,155.17</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
<b>REVENUE.</b>	<b>\$1,395,313.39</b>	<b>\$1,251,320.56</b>	<b>\$1,318,068.00</b>	<b>\$863,147.54</b>
<b>General</b>	<b>1,223,318.46</b>	<b>1,046,942.50</b>	<b>1,153,508.38</b>	<b>725,339.30</b>
Taxes . . . . .	1,203,672.29	1,015,944.42	1,137,327.45	711,993.04
Property, poll, and income	1,183,977.42	965,482.74	1,019,958.96	630,642.24
Corporation, bank, etc.	18,694.87	50,461.68	117,368.49	81,350.80
Licenses and permits	11,872.77	4,731.45	2,037.68	2,018.00
Fines and forfeits	3,792.80	2,254.00	3,285.61	4,018.90
Grants and gifts	4,933.60	24,012.63	10,857.64	7,309.36
For expenses	4,933.60	7,908.11	10,857.64	7,309.36
For outlays	—	16,104.52	—	—
All other	47.50	—	—	—
<b>Commercial</b>	<b>171,994.93</b>	<b>204,373.06</b>	<b>164,559.62</b>	<b>137,808.24</b>
Special assessments	12,792.56	751.27	10,560.90	8,287.25
To meet expenses	12,792.56	338.38	7,136.25	—
To meet outlays	—	412.89	3,424.65	8,287.25
Privileges	250.00	—	100.00	3,504.03
Departmental	30,087.20	39,941.53	43,397.77	20,337.48
General government	5,464.47	4,456.85	763.75	1,195.39
Protection of persons and property	182.64	3,607.51	414.15	537.23
Health and sanitation	6,748.07	2,217.24	4,357.64	2,061.17
Highways	63.00	1,765.24	—	3,900.26
Charities	14,756.24	16,239.68	23,799.31	5,705.58
Soldiers' benefits	2,700.50	7,479.50	6,866.13	1,510.20
Schools	28.27	3,750.66	6,406.76	3,450.45
Libraries	70.00	—	201.23	683.53
Recreation	—	423.85	588.80	370.00
Unclassified	74.01	1.00	—	623.67
Public service enterprises	97,020.02	137,490.54	73,492.72	92,033.69
Electric light	—	—	—	—
Water	97,020.02	137,490.54	73,492.72	91,524.34
All other	—	—	—	509.35
Cemeteries	—	543.12	8,447.73	9,421.85
Interest	31,845.15	25,651.60	28,560.50	4,223.94
On sinking funds	—	—	—	—
On trust and investment funds	75.65	3,676.57	4,776.63	632.46
All other	31,769.50	21,975.03	23,783.87	3,591.48
<b>NON-REVENUE.</b>	<b>\$1,630,693.21</b>	<b>\$1,035,880.79</b>	<b>\$1,623,222.46</b>	<b>\$592,139.87</b>
<b>Offsets to outlays</b>	<b>13,145.62</b>	<b>10,853.71</b>	<b>1,297.05</b>	<b>4,603.00</b>
Departmental	13,145.62	2,308.56	1,297.05	4,503.00
Public service enterprises	—	8,545.15	—	100.00
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,529,728.75</b>	<b>874,376.65</b>	<b>1,372,899.87</b>	<b>460,000.00</b>
Loans, general purposes	477,682.05	240,000.00	671,000.00	—
Loans, public service enterprises	52,000.00	30,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,000,000.00	600,000.00	700,000.00	460,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	46.70	4,376.65	1,899.87	—
<b>Transfers</b>	<b>—</b>	<b>6,052.48</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	6,052.48	—	—
<b>Refunds</b>	<b>5,031.27</b>	<b>3,988.49</b>	<b>6,914.40</b>	<b>5,877.11</b>
<b>Agency, trust, and investment</b>	<b>82,787.57</b>	<b>140,609.46</b>	<b>242,111.14</b>	<b>121,659.76</b>
Taxes and licenses for State	82,707.00	79,419.00	115,396.65	69,445.50
Taxes for county	—	59,609.02	89,810.92	46,015.03
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	80.57	1,581.44	36,903.57	6,199.23
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,408,459.01	\$1,262,174.27	\$1,319,365.05	\$867,750.54
Premiums	46.70	4,376.65	1,899.87	—
Municipal indebtedness	1,529,682.05	870,000.00	1,371,000.00	460,000.00
Transfers and refunds	5,031.27	10,040.97	6,914.40	5,877.11
Agency, trust, and investment	82,787.57	140,609.46	242,111.14	121,659.76
<b>Total receipts</b>	<b>\$3,026,006.60</b>	<b>\$2,287,201.35</b>	<b>\$2,941,290.46</b>	<b>\$1,455,287.41</b>
Balance on hand, including funds	199,108.02	235,231.40	224,738.31	23,837.02
<b>GRAND TOTAL</b>	<b>\$3,225,114.62</b>	<b>\$2,522,432.75</b>	<b>\$3,166,028.77</b>	<b>\$1,479,124.43</b>



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Revere POPULATION 28,823	Gloucester POPULATION 22,947	Beverly POPULATION 22,561	North Adams POPULATION 22,282
<b>Maintenance</b>	<b>\$1,083,976.58</b>	<b>\$941,444.04</b>	<b>\$1,057,899.65</b>	<b>\$621,896.21</b>
<i>Departmental</i>	<i>1,037,658.20</i>	<i>881,293.60</i>	<i>999,463.25</i>	<i>688,322.85</i>
General government	77,849.20	60,711.18	62,082.44	44,432.38
Protection of persons and property	194,869.61	168,767.52	184,017.54	110,303.79
Health and sanitation	86,828.08	53,203.80	71,859.28	33,541.90
Highways	66,360.83	123,428.99	152,181.80	78,896.97
Charities	44,443.37	91,418.56	71,972.97	29,597.04
Soldiers' benefits	11,106.00	29,586.19	13,313.55	3,080.80
Schools	506,849.23	338,717.77	395,224.62	264,904.50
Libraries	8,656.88	—	24,755.89	13,119.36
Recreation	18,889.78	6,490.70	11,021.26	1,365.60
Pensions	5,433.10	11,908.50	5,247.45	—
Unclassified	16,272.12	7,060.35	7,786.45	9,080.51
<i>Public service enterprises</i>	<i>46,418.38</i>	<i>59,284.01</i>	<i>44,406.23</i>	<i>24,678.44</i>
Electric light	—	—	—	23,614.69
Water	46,418.38	59,284.01	44,406.23	963.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>866.47</i>	<i>14,030.17</i>	<i>8,994.92</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>158,359.55</b>	<b>79,346.72</b>	<b>69,430.98</b>	<b>42,178.09</b>
<i>Loans, general purposes</i>	<i>127,168.29</i>	<i>61,397.14</i>	<i>63,932.23</i>	<i>33,360.66</i>
<i>Loans, public service enterprises</i>	<i>31,191.26</i>	<i>27,949.68</i>	<i>6,498.75</i>	<i>8,817.53</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>701,793.37</b>	<b>277,597.52</b>	<b>407,469.36</b>	<b>87,488.45</b>
<i>Departmental</i>	<i>665,602.44</i>	<i>236,649.29</i>	<i>390,794.61</i>	<i>73,736.09</i>
General government	—	1,561.66	2,338.00	7,892.29
Protection of persons and property	13,635.00	—	7,287.27	7,975.67
Health and sanitation	85,019.30	8,056.29	11,591.60	5,125.71
Highways	338,857.02	105,140.86	54,112.83	40,833.54
Charities	—	—	—	—
Schools	215,672.60	61,517.91	312,857.96	11,907.88
Libraries	—	—	—	—
Recreation	12,118.52	56,142.11	2,606.85	—
Unclassified	300.00	4,230.46	—	—
<i>Public service enterprises</i>	<i>36,190.93</i>	<i>40,948.23</i>	<i>12,961.35</i>	<i>12,293.03</i>
Electric light	—	—	—	—
Water	36,190.93	40,948.23	12,961.35	10,986.34
All other	—	—	—	1,306.69
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>3,713.50</i>	<i>1,460.33</i>
<b>Municipal indebtedness</b>	<b>1,136,243.33</b>	<b>724,375.00</b>	<b>919,000.00</b>	<b>555,719.99</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>239,243.33</i>	<i>124,375.00</i>	<i>159,000.00</i>	<i>95,719.99</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>897,000.00</i>	<i>600,000.00</i>	<i>760,000.00</i>	<i>460,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>6,052.48</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>6,052.48</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>5,031.27</b>	<b>3,988.49</b>	<b>6,914.40</b>	<b>5,877.11</b>
<b>Agency, trust, and investment</b>	<b>82,707.00</b>	<b>140,630.42</b>	<b>241,886.13</b>	<b>122,270.16</b>
<i>Taxes and licenses for State</i>	<i>82,707.00</i>	<i>79,419.00</i>	<i>115,396.65</i>	<i>69,446.50</i>
<i>Taxes for county</i>	<i>—</i>	<i>69,609.03</i>	<i>89,810.92</i>	<i>46,016.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>1,602.40</i>	<i>36,678.56</i>	<i>6,809.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,242,336.13	\$1,020,790.76	\$1,127,330.63	\$664,074.30
Permanent debt (except from sinking funds)	239,243.33	124,375.00	159,000.00	95,719.99
Sinking fund requirements from revenue	—	—	—	—
Outlays	701,793.37	277,597.52	407,469.36	87,488.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	897,000.00	600,000.00	760,000.00	460,000.00
Transfers (except to sinking funds) and refunds	5,031.27	10,040.97	6,914.40	5,877.11
Agency, trust, and investment	82,707.00	140,630.42	241,886.13	122,270.16
<b>Total payments</b>	<b>\$3,168,111.10</b>	<b>\$2,173,434.67</b>	<b>\$2,702,600.52</b>	<b>\$1,435,430.01</b>
Balance on hand, including funds	57,003.52	348,998.08	463,428.25	43,694.42
<b>GRAND TOTAL</b>	<b>\$3,225,114.62</b>	<b>\$2,522,432.75</b>	<b>\$3,166,028.77</b>	<b>\$1,479,124.43</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
<b>REVENUE.</b>	<b>\$963,195.05</b>	<b>\$709,168.82</b>	<b>\$955,770.76</b>	<b>\$1,347,172.46</b>
<b>General</b>	<b>708,989.50</b>	<b>586,960.14</b>	<b>790,210.30</b>	<b>802,400.34</b>
Taxes . . . . .	663,275.46	573,704.06	777,128.07	791,792.34
Property, poll, and income	590,902.12	530,234.80	698,415.82	683,559.35
Corporation, bank, etc.	72,373.34	43,469.26	78,712.25	108,232.99
Licenses and permits	2,815.75	1,113.50	2,288.45	2,079.56
Fines and forfeits	7,971.25	1,756.23	2,320.08	7,155.95
Grants and gifts	34,927.04	10,386.35	7,924.70	1,372.49
For expenses	34,927.04	10,386.35	7,924.70	1,372.49
For outlays	—	—	—	—
All other	—	—	549.00	—
<b>Commercial</b>	<b>254,205.55</b>	<b>122,208.68</b>	<b>165,560.46</b>	<b>544,772.12</b>
Special assessments	14,463.11	1,977.58	9,591.45	530.35
To meet expenses	1,183.46	1,365.02	8,317.69	—
To meet outlays	13,279.65	612.56	1,273.76	530.35
Privileges	—	—	—	—
Departmental	33,914.87	31,123.48	22,295.12	56,081.27
General government	653.50	2,229.83	814.30	1,760.88
Protection of persons and property	468.08	2,756.04	246.34	1,297.58
Health and sanitation	5,976.87	119.86	3,588.95	33,350.81
Highways	1,259.02	5,547.23	234.09	237.54
Charities	8,361.30	10,982.95	7,571.54	13,287.25
Soldiers' benefits	1,683.25	2,163.50	1,739.00	3,910.50
Schools	14,218.99	6,953.58	4,734.06	1,682.44
Libraries	725.86	348.49	877.18	—
Recreation	—	22.00	50.00	30.90
Unclassified	568.00	—	2,439.66	523.37
Public service enterprises	165,170.44	71,520.63	91,376.34	465,986.85
Electric light	—	—	—	247,175.64
Water	87,866.01	70,655.87	88,144.30	217,703.71
All other	77,304.43	864.76	3,232.04	1,107.50
Cemeteries	3,849.00	4,401.50	—	5,468.79
Interest	36,808.13	13,185.49	42,297.55	16,704.86
On sinking funds	—	3,647.66	7,602.63	—
On trust and investment funds	26,204.96	827.88	21,683.34	602.76
All other	10,603.17	8,709.95	13,011.58	16,102.10
<b>NON-REVENUE.</b>	<b>\$894,587.30</b>	<b>\$560,597.69</b>	<b>\$953,755.98</b>	<b>\$864,209.01</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>10,868.14</b>	<b>—</b>	<b>65.00</b>
Departmental	—	5,821.80	—	65.00
Public service enterprises	—	5,046.34	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>663,082.51</b>	<b>445,018.00</b>	<b>674,708.25</b>	<b>740,285.60</b>
Loans, general purposes	105,000.00	45,000.00	—	—
Loans, public service enterprises	—	—	—	40,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	557,700.01	400,000.00	674,700.00	700,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	382.50	18.00	8.25	285.60
<b>Transfers</b>	<b>53,644.66</b>	<b>13,093.50</b>	<b>61,006.05</b>	<b>—</b>
From sinking funds	—	—	142,500.00	—
All other	53,644.66	13,093.50	18,506.05	—
<b>Refunds</b>	<b>3,660.50</b>	<b>3,517.07</b>	<b>2,072.78</b>	<b>2,696.29</b>
<b>Agency, trust, and investment</b>	<b>174,199.63</b>	<b>88,100.98</b>	<b>215,968.90</b>	<b>121,162.12</b>
Taxes and licenses for State	62,700.00	57,141.00	71,543.86	66,702.69
Taxes for county	45,122.52	25,094.00	24,890.94	47,233.05
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	66,377.11	5,865.98	119,534.10	7,226.38
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$963,195.05	\$720,036.96	\$955,770.76	\$1,347,237.46
Premiums	382.50	18.00	8.25	285.60
Municipal indebtedness	662,700.01	445,000.00	674,700.00	740,000.00
Transfers and refunds	57,305.16	16,610.57	63,078.83	2,696.29
Agency, trust, and investment	174,199.63	88,100.98	215,968.90	121,162.12
<b>Total receipts</b>	<b>\$1,857,782.35</b>	<b>\$1,269,766.51</b>	<b>\$1,909,526.74</b>	<b>\$2,211,381.47</b>
Balance on hand, including funds	168,754.82	127,608.07	23,471.21	144,977.50
<b>GRAND TOTAL</b>	<b>\$2,026,537.17</b>	<b>\$1,397,374.58</b>	<b>\$1,932,997.95</b>	<b>\$2,356,358.97</b>

<sup>1</sup> Includes \$7,500 from investment fund.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Northampton POPULATION 21,951	Leominster POPULATION 19,744	Attleboro POPULATION 19,731	Peabody POPULATION 19,552
<b>Maintenance</b>	<b>\$789,092.89</b>	<b>\$539,219.99</b>	<b>\$713,656.53</b>	<b>\$996,366.18</b>
<i>Departmental</i>	<i>671,727.55</i>	<i>508,842.76</i>	<i>671,434.01</i>	<i>707,216.52</i>
General government	40,590.55	30,137.11	48,210.67	45,494.42
Protection of persons and property	116,119.44	101,544.95	124,062.13	150,617.03
Health and sanitation	41,528.16	18,932.58	49,003.41	79,899.29
Highways	87,117.15	89,289.26	80,211.95	76,635.27
Charities	28,017.06	26,229.72	45,872.99	53,206.25
Soldiers' benefits	3,670.73	4,716.00	3,926.26	9,383.63
Schools	304,950.66	223,867.01	285,847.59	267,036.98
Libraries	33,186.60	9,898.90	14,478.19	—
Recreation	6,512.74	1,496.03	11,622.79	8,351.78
Pensions	1,490.60	656.70	1,412.40	4,280.69
Unclassified	8,543.86	2,074.50	6,785.63	12,311.18
<i>Public service enterprises</i>	<i>112,404.82</i>	<i>20,288.72</i>	<i>41,634.96</i>	<i>282,837.71</i>
Electric light	—	—	—	221,858.10
Water	38,890.31	19,152.30	39,419.85	59,492.31
All other	73,514.51	1,136.42	2,215.11	1,487.30
<i>Cemeteries</i>	<i>4,692.52</i>	<i>10,088.51</i>	—	<i>6,311.95</i>
<i>Administration of trust funds</i>	<i>268.00</i>	—	<i>587.56</i>	—
<b>Interest</b>	<b>30,710.28</b>	<b>35,047.87</b>	<b>61,382.51</b>	<b>81,085.34</b>
<i>Loans, general purposes</i>	<i>29,940.28</i>	<i>30,267.87</i>	<i>43,220.01</i>	<i>69,855.34</i>
<i>Loans, public service enterprises</i>	<i>770.00</i>	<i>4,780.00</i>	<i>18,162.50</i>	<i>11,230.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>219,459.88</b>	<b>118,221.64</b>	<b>52,187.00</b>	<b>88,568.27</b>
<i>Departmental</i>	<i>174,882.68</i>	<i>91,968.18</i>	<i>34,579.28</i>	<i>23,200.98</i>
General government	26,677.69	—	—	—
Protection of persons and property	8,971.25	—	718.98	10,678.46
Health and sanitation	16,154.01	11,571.09	11,338.97	8,410.78
Highways	109,337.25	58,464.79	11,772.36	—
Charities	—	2,230.28	—	365.00
Schools	13,742.48	19,702.02	9,219.82	3,746.74
Libraries	—	—	—	—
Recreation	—	—	1,429.15	—
Unclassified	—	—	100.00	—
<i>Public service enterprises</i>	<i>39,905.00</i>	<i>25,842.38</i>	<i>17,607.72</i>	<i>65,367.29</i>
Electric light	—	—	—	7,230.24
Water	39,905.00	25,842.38	17,607.72	58,137.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,672.20</i>	<i>411.08</i>	—	—
<b>Municipal indebtedness</b>	<b>597,908.90</b>	<b>448,600.00</b>	<b>812,750.00</b>	<b>943,000.00</b>
<i>From sinking funds</i>	—	—	<i>142,500.00</i>	—
<i>From revenue and other sources</i>	<i>269,080.00</i>	<i>48,600.00</i>	<i>90,250.00</i>	<i>143,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>528,828.90</i>	<i>400,000.00</i>	<i>680,000.00</i>	<i>800,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>53,644.66</b>	<b>13,093.50</b>	<b>61,006.05</b>	—
<i>To sinking funds from revenue</i>	—	<i>9,900.00</i>	<i>10,000.00</i>	—
<i>All other</i>	<i>53,644.66</i>	<i>3,193.50</i>	<i>51,006.05</i>	—
<b>Refunds</b>	<b>3,660.50</b>	<b>3,517.07</b>	<b>2,072.78</b>	<b>2,696.29</b>
<b>Agency, trust, and investment</b>	<b>133,208.26</b>	<b>101,772.51</b>	<b>194,756.72</b>	<b>119,449.46</b>
<i>Taxes and licenses for State</i>	<i>62,700.00</i>	<i>57,141.00</i>	<i>71,543.86</i>	<i>66,702.69</i>
<i>Taxes for county</i>	<i>45,122.52</i>	<i>25,094.00</i>	<i>24,890.94</i>	<i>47,233.05</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,385.74</i>	<i>19,537.51</i>	<i>98,321.92</i>	<i>5,513.72</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$819,803.17	\$574,267.86	\$775,039.04	\$1,077,451.52
Permanent debt (except from sinking funds)	<sup>2</sup> 69,080.00	48,600.00	90,250.00	143,000.00
Sinking fund requirements from revenue	—	9,900.00	10,000.00	—
Outlays	219,459.88	118,221.64	52,187.00	88,568.27
Permanent debt from sinking funds	—	—	142,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	528,828.90	400,000.00	680,000.00	800,000.00
Transfers (except to sinking funds) and refunds	57,305.16	6,710.57	53,078.83	2,696.29
Agency, trust, and investment	133,208.26	101,772.51	194,756.72	119,449.46
<b>Total payments</b>	<b>\$1,827,685.37</b>	<b>\$1,259,472.58</b>	<b>\$1,897,811.59</b>	<b>\$2,231,165.54</b>
Balance on hand, including funds	198,851.80	137,902.00	35,186.36	125,193.43
<b>GRAND TOTAL</b>	<b>\$2,026,537.17</b>	<b>\$1,397,374.58</b>	<b>\$1,932,997.95</b>	<b>\$2,356,358.97</b>

<sup>1</sup> Includes \$7,500 from investment fund.<sup>2</sup> Includes \$1,680 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

	Westfield POPULATION 18,604	Melrose POPULATION 18,204	Gardner POPULATION 16,971	Woburn POPULATION 16,574
RECEIPTS.				
REVENUE.	\$1,055,307.45	\$952,074.14	\$855,494.24	\$759,138.46
General . . . . .	610,353.14	772,139.27	705,783.67	575,404.96
Taxes . . . . .	576,732.83	766,533.87	691,864.43	568,165.21
Property, poll, and income . . . . .	536,201.75	749,635.43	632,672.68	530,363.92
Corporation, bank, etc. . . . .	40,530.48	16,898.44	59,191.75	37,801.29
Licenses and permits . . . . .	4,336.25	911.50	2,609.50	2,107.63
Fines and forfeits . . . . .	8,189.19	440.84	5,660.75	5,493.00
Grants and gifts . . . . .	20,885.47	4,253.06	5,648.99	1,639.12
For expenses . . . . .	20,895.47	4,253.06	5,648.99	1,639.12
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Commercial . . . . .	444,954.31	179,934.87	149,710.57	183,733.50
Special assessments . . . . .	10,709.82	25,157.02	11,966.17	33.70
To meet expenses . . . . .	8,197.61	16,028.18	11,966.17	33.70
To meet outlays . . . . .	2,512.21	9,128.84	—	—
Privileges . . . . .	—	—	947.44	50.00
Departmental . . . . .	22,220.16	34,531.60	50,976.10	46,097.41
General government . . . . .	1,426.03	8,348.21	3,955.68	1,224.16
Protection of persons and property . . . . .	781.58	385.80	208.89	829.45
Health and sanitation . . . . .	1,508.41	11,498.83	6,070.82	24,481.28
Highways . . . . .	3,910.67	2,439.89	300.28	378.87
Charities . . . . .	7,088.60	2,775.35	28,713.20	9,932.02
Soldiers' benefits . . . . .	2,966.00	2,492.00	1,116.75	2,029.50
Schools . . . . .	4,461.87	5,304.17	4,405.12	6,912.98
Libraries . . . . .	—	934.82	—	309.65
Recreation . . . . .	—	288.53	6,143.36	—
Unclassified . . . . .	77.00	64.00	62.00	—
Public service enterprises . . . . .	395,713.80	63,974.79	67,274.77	110,950.20
Electric light . . . . .	1 333,270.59	—	—	—
Water . . . . .	62,443.21	63,934.89	67,274.77	110,950.20
All other . . . . .	—	39.90	—	—
Cemeteries . . . . .	—	13,642.21	5,773.25	9,768.96
Interest . . . . .	16,310.53	42,629.25	12,772.84	16,833.23
On sinking funds . . . . .	—	18,254.74	—	—
On trust and investment funds . . . . .	—	698.17	—	5,615.08
All other . . . . .	16,310.53	23,676.34	12,772.84	11,218.15
NON-REVENUE.	\$430,725.47	\$1,235,036.57	\$506,606.26	\$885,511.35
Offsets to outlays . . . . .	4,640.35	1,350.57	4,338.86	8,275.57
Departmental . . . . .	3,067.79	1,350.57	1,594.37	8,275.57
Public service enterprises . . . . .	1,572.56	—	2,744.49	—
Cemeteries . . . . .	—	—	—	—
Municipal indebtedness . . . . .	350,000.00	1,032,555.86	408,500.00	790,380.04
Loans, general purposes . . . . .	—	281,650.00	3,500.00	70,950.00
Loans, public service enterprises . . . . .	—	20,000.00	5,000.00	19,400.00
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	5,500.00	—	—
Temporary loans (including revenue loans) . . . . .	350,000.00	725,000.00	400,000.00	700,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	405.86	—	30.04
Transfers . . . . .	166.13	28,647.23	511.34	1,100.00
From sinking funds . . . . .	—	15,000.00	—	—
All other . . . . .	166.13	13,647.23	511.34	1,100.00
Refunds . . . . .	231.18	5,781.49	2,124.80	1,197.49
Agency, trust, and investment . . . . .	75,687.81	166,701.42	91,131.26	84,558.25
Taxes and licenses for State . . . . .	55,098.00	60,639.00	55,272.49	51,240.00
Taxes for county . . . . .	18,436.05	28,652.62	25,021.00	22,301.78
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	2,153.76	77,409.80	10,837.77	11,016.47
All other . . . . .	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$1,059,947.80	\$953,424.71	\$859,833.10	\$767,414.03
Premiums . . . . .	—	405.86	—	30.04
Municipal indebtedness . . . . .	350,000.00	1,032,150.00	408,500.00	790,350.00
Transfers and refunds . . . . .	397.31	34,428.72	2,636.14	2,297.49
Agency, trust, and investment . . . . .	75,687.81	166,701.42	91,131.26	84,558.25
Total receipts . . . . .	\$1,486,032.92	\$2,187,110.71	\$1,362,100.50	\$1,644,649.81
Balance on hand, including funds . . . . .	164,825.64	79,735.89	37,421.46	72,791.93
GRAND TOTAL . . . . .	\$1,650,358.56	\$2,266,846.60	\$1,399,521.96	\$1,717,441.74

<sup>1</sup> Includes gas, amount not specified.



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Westfield POPULATION 18,604	Melrose POPULATION 18,204	Gardner POPULATION 16,971	Woburn POPULATION 16,574
<b>Maintenance</b>	<b>\$363,520.39</b>	<b>\$715,621.72</b>	<b>\$586,054.12</b>	<b>\$546,418.32</b>
<i>Departmental</i>	<i>568,953.43</i>	<i>662,111.42</i>	<i>546,001.86</i>	<i>496,817.56</i>
General government	33,683.38	57,318.41	31,957.49	41,308.59
Protection of persons and property	80,811.00	94,625.80	64,687.28	82,033.37
Health and sanitation	30,319.77	71,661.69	51,899.42	27,453.12
Highways	91,311.10	87,076.99	122,250.83	56,746.16
Charities	35,984.39	18,509.46	33,389.28	39,095.11
Soldiers' benefits	3,763.00	7,719.73	3,781.85	6,357.20
Schools	268,810.56	260,520.13	185,539.27	199,898.75
Libraries	12,237.11	14,554.20	9,000.00	16,009.42
Recreation	3,197.04	25,215.65	20,277.26	13,300.62
Pensions	975.00	11,289.15	3,369.40	9,590.84
Unclassified	7,861.08	13,620.21	19,849.78	5,024.38
<i>Public service enterprises</i>	<i>294,566.96</i>	<i>35,401.54</i>	<i>27,880.04</i>	<i>40,356.13</i>
Electric light	127,195.91	—	—	—
Water	20,371.05	35,380.82	27,380.04	40,356.13
All other	—	20.72	—	—
<i>Cemeteries</i>	<i>—</i>	<i>18,103.76</i>	<i>12,672.22</i>	<i>9,238.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>5.68</i>
<b>Interest</b>	<b>30,885.71</b>	<b>83,165.92</b>	<b>44,953.98</b>	<b>68,730.18</b>
<i>Loans, general purposes</i>	<i>24,725.71</i>	<i>63,418.87</i>	<i>37,393.98</i>	<i>48,952.66</i>
<i>Loans, public service enterprises</i>	<i>6,160.00</i>	<i>19,747.05</i>	<i>7,560.00</i>	<i>19,777.52</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>130,559.51</b>	<b>132,333.02</b>	<b>112,451.39</b>	<b>112,577.98</b>
<i>Departmental</i>	<i>80,622.22</i>	<i>114,487.41</i>	<i>81,704.74</i>	<i>87,263.56</i>
General government	—	312.00	3,402.66	—
Protection of persons and property	—	928.81	748.37	—
Health and sanitation	4,394.40	16,352.09	5,558.91	10,644.67
Highways	15,919.42	29,723.64	59,945.13	50,775.74
Charities	—	—	—	—
Schools	60,308.40	66,757.07	7,510.83	25,843.15
Libraries	—	—	—	—
Recreation	—	—	4,538.84	—
Unclassified	—	413.80	—	—
<i>Public service enterprises</i>	<i>49,937.29</i>	<i>17,845.61</i>	<i>30,488.35</i>	<i>23,808.97</i>
Electric light	132,245.74	—	—	—
Water	17,691.55	17,845.61	30,488.35	23,808.97
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>258.30</i>	<i>1,505.45</i>
<b>Municipal indebtedness</b>	<b>412,000.00</b>	<b>879,984.04</b>	<b>475,300.00</b>	<b>825,265.09</b>
<i>From sinking funds</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>62,000.00</i>	<i>99,484.04</i>	<i>75,800.00</i>	<i>175,265.09</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>5,500.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>350,000.00</i>	<i>760,000.00</i>	<i>400,000.00</i>	<i>650,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>166.13</b>	<b>28,647.23</b>	<b>511.34</b>	<b>1,100.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>5,095.27</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>166.13</i>	<i>23,551.96</i>	<i>511.34</i>	<i>1,100.00</i>
<b>Refunds</b>	<b>231.18</b>	<b>5,781.49</b>	<b>2,124.80</b>	<b>1,197.49</b>
<b>Agency, trust, and investment</b>	<b>74,891.14</b>	<b>186,223.66</b>	<b>91,565.26</b>	<b>84,176.70</b>
<i>Taxes and licenses for State</i>	<i>55,088.00</i>	<i>60,639.00</i>	<i>55,272.49</i>	<i>51,240.00</i>
<i>Taxes for county</i>	<i>18,436.05</i>	<i>28,652.62</i>	<i>25,021.00</i>	<i>22,301.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,357.09</i>	<i>96,932.04</i>	<i>11,271.77</i>	<i>10,634.92</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$894,406.10	\$798,787.64	\$631,008.10	\$615,148.50
Permanent debt (except from sinking funds)	62,000.00	99,484.04	75,300.00	175,265.09
Sinking fund requirements from revenue	—	5,095.27	—	—
Outlays	130,559.51	132,333.02	112,451.39	112,577.98
Permanent debt from sinking funds	—	15,000.00	—	—
Bonds refunded, current year	—	5,500.00	—	—
Temporary loans	350,000.00	760,000.00	400,000.00	650,000.00
Transfers (except to sinking funds) and refunds	397.31	29,333.45	2,636.14	2,297.49
Agency, trust, and investment	74,891.14	186,223.66	91,565.26	84,176.70
<b>Total payments</b>	<b>\$1,512,254.06</b>	<b>\$2,031,757.08</b>	<b>\$1,312,960.89</b>	<b>\$1,639,465.76</b>
Balance on hand, including funds	138,104.50	235,089.52	86,561.07	77,975.98
<b>GRAND TOTAL</b>	<b>\$1,650,358.56</b>	<b>\$2,266,846.60</b>	<b>\$1,399,521.96</b>	<b>\$1,717,441.74</b>

<sup>1</sup> Includes gas, amount not specified.



TABLE I. — *Summary of Financial Transactions. Cities*

	RECEIPTS.	Newburyport POPULATION 15,618	Marlborough POPULATION 15,028
	REVENUE.	\$581,963.79	\$543,140.81
General . . . . .		455,372.17	431,066.49
<i>Taxes</i> . . . . .		448,752.17	423,256.38
Property, poll, and income		421,209.38	402,490.53
Corporation, bank, etc.		27,542.79	20,765.85
<i>Licenses and permits</i> . . . . .		1,229.00	1,118.65
<i>Fines and forfeits</i> . . . . .		3,160.50	2,060.50
<i>Grants and gifts</i> . . . . .		2,230.50	4,630.96
For expenses . . . . .		956.50	4,630.96
For outlays . . . . .		1,274.00	—
All other . . . . .		—	—
Commercial . . . . .		126,591.62	112,074.32
<i>Special assessments</i> . . . . .		2,898.70	2,561.08
To meet expenses . . . . .		2,898.70	2,561.08
To meet outlays . . . . .		—	—
<i>Privileges</i> . . . . .		—	—
<i>Departmental</i> . . . . .		26,222.15	31,341.63
General government . . . . .		1,731.02	512.24
Protection of persons and property		3,180.11	2,257.77
Health and sanitation . . . . .		2,866.55	12,398.03
Highways . . . . .		473.52	6,095.79
Charities . . . . .		5,189.58	4,042.58
Soldiers' benefits . . . . .		5,328.50	3,820.70
Schools . . . . .		6,869.17	2,128.02
Libraries . . . . .		398.20	—
Recreation . . . . .		28.50	—
Unclassified . . . . .		157.00	86.50
<i>Public service enterprises</i> . . . . .		69,011.42	57,094.91
Electric light . . . . .		—	—
Water . . . . .		69,011.42	57,094.91
All other . . . . .		—	—
<i>Cemeteries</i> . . . . .		70.00	1,091.47
<i>Interest</i> . . . . .		23,389.35	19,985.23
On sinking funds . . . . .		5,762.94	5,888.60
On trust and investment funds . . . . .		10,895.21	1,836.80
All other . . . . .		11,731.20	12,259.83
	NON-REVENUE.	\$583,391.86	\$710,880.78
Offsets to outlays . . . . .		9,876.71	12,443.03
<i>Departmental</i> . . . . .		9,397.33	6,096.84
<i>Public service enterprises</i> . . . . .		479.38	6,346.19
<i>Cemeteries</i> . . . . .		—	—
Municipal indebtedness . . . . .		367,651.50	558,154.31
<i>Loans, general purposes</i> . . . . .		363,000.00	232,600.00
<i>Loans, public service enterprises</i> . . . . .		—	15,000.00
<i>Loans, cemeteries</i> . . . . .		—	—
<i>Bonds refunded, current year</i> . . . . .		—	—
<i>Temporary loans (including revenue loans)</i> . . . . .		—	310,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .		—	—
<i>Premiums</i> . . . . .		4,651.50	654.31
Transfers . . . . .		63,720.65	28,918.66
<i>From sinking funds</i> . . . . .		50,000.00	—
All other . . . . .		13,720.65	28,918.66
Refunds . . . . .		1,673.79	2,069.68
Agency, trust, and investment . . . . .		140,469.21	109,295.10
<i>Taxes and licenses for State</i> . . . . .		40,593.00	46,120.30
<i>Taxes for county</i> . . . . .		27,136.30	18,535.59
<i>Reimbursements for grade crossings</i> . . . . .		—	—
<i>Sinking and other permanent funds</i> . . . . .		72,739.91	46,639.21
All other . . . . .		—	—
	RECAPITULATION.		
Revenue and offsets to outlays . . . . .		\$591,840.50	\$555,583.84
Premiums . . . . .		4,651.50	654.31
Municipal indebtedness . . . . .		363,000.00	557,500.00
Transfers and refunds . . . . .		65,394.44	30,988.34
Agency, trust, and investment . . . . .		140,469.21	109,295.10
Total receipts . . . . .		\$1,165,355.65	\$1,254,021.59
Balance on hand, including funds . . . . .		94,648.92	66,900.71
GRAND TOTAL . . . . .		\$1,260,004.57	\$1,320,922.30

## Graded According to Population of 1920 — Continued.

	PAYMENTS.	Newburyport POPULATION 15,618	Marlborough POPULATION 15,028
<b>Maintenance . . . . .</b>		<b>\$409,523.22</b>	<b>\$420,008.01</b>
<i>Departmental . . . . .</i>		<i>367,317.37</i>	<i>396,426.37</i>
General government . . . . .		24,581.46	35,869.45
Protection of persons and property . . . . .		76,397.95	82,368.68
Health and sanitation . . . . .		23,829.61	23,512.75
Highways . . . . .		52,145.47	69,116.47
Charities . . . . .		33,374.89	20,353.57
Soldiers' benefits . . . . .		10,729.61	7,236.02
Schools . . . . .		127,805.80	140,302.16
Libraries . . . . .		10,359.50	7,278.12
Recreation . . . . .		4,182.60	1,331.15
Pensions . . . . .		649.92	1,491.40
Unclassified . . . . .		3,260.56	6,566.60
<i>Public service enterprises . . . . .</i>		<i>40,400.40</i>	<i>22,050.65</i>
Electric light . . . . .		—	—
Water . . . . .		40,400.40	22,050.65
All other . . . . .		—	—
<i>Cemeteries . . . . .</i>		<i>1,805.45</i>	<i>2,530.99</i>
<i>Administration of trust funds . . . . .</i>		<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>		<b>39,145.01</b>	<b>33,756.26</b>
<i>Loans, general purposes . . . . .</i>		<i>30,815.01</i>	<i>27,069.49</i>
<i>Loans, public service enterprises . . . . .</i>		<i>8,330.00</i>	<i>6,686.77</i>
<i>Loans, cemeteries . . . . .</i>		<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>		<b>339,475.51</b>	<b>205,250.15</b>
<i>Departmental . . . . .</i>		<i>334,781.75</i>	<i>189,353.74</i>
General government . . . . .		6,068.71	—
Protection of persons and property . . . . .		10,485.50	13,502.79
Health and sanitation . . . . .		4,989.62	25,837.77
Highways . . . . .		172,737.33	92,962.41
Charities . . . . .		—	23,378.95
Schools . . . . .		128,260.92	55.10
Libraries . . . . .		—	1,030.92
Recreation . . . . .		12,239.67	22,547.80
Unclassified . . . . .		—	10,038.00
<i>Public service enterprises . . . . .</i>		<i>4,693.76</i>	<i>15,896.41</i>
Electric light . . . . .		—	—
Water . . . . .		4,693.76	15,896.41
All other . . . . .		—	—
<i>Cemeteries . . . . .</i>		<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>		<b>146,000.00</b>	<b>385,400.00</b>
<i>From sinking funds . . . . .</i>		<i>50,000.00</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>		<i>96,000.00</i>	<i>85,400.00</i>
<i>Bonds refunded, current year . . . . .</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>		<i>—</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>		<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>		<b>63,720.65</b>	<b>28,918.66</b>
<i>To sinking funds from revenue . . . . .</i>		<i>500.00</i>	<i>—</i>
<i>All other . . . . .</i>		<i>63,220.65</i>	<i>28,918.66</i>
<b>Refunds . . . . .</b>		<b>1,673.79</b>	<b>2,069.68</b>
<b>Agency, trust, and investment . . . . .</b>		<b>112,383.74</b>	<b>97,394.52</b>
<i>Taxes and licenses for State . . . . .</i>		<i>40,593.00</i>	<i>45,120.30</i>
<i>Taxes for county . . . . .</i>		<i>27,136.30</i>	<i>18,535.59</i>
<i>Expenditures for grade crossings ; . . . . .</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>		<i>44,654.44</i>	<i>33,738.63</i>
<i>All other . . . . .</i>		<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>			
Maintenance and interest . . . . .		\$448,668.23	\$453,764.27
Permanent debt (except from sinking funds) . . . . .		96,000.00	85,400.00
Sinking fund requirements from revenue . . . . .		500.00	—
Outlays . . . . .		339,475.51	205,250.15
Permanent debt from sinking funds . . . . .		50,000.00	—
Bonds refunded, current year . . . . .		—	—
Temporary loans . . . . .		—	300,000.00
Transfers (except to sinking funds) and refunds . . . . .		64,894.44	30,988.34
Agency, trust, and investment . . . . .		112,383.74	97,394.52
<b>Total payments . . . . .</b>		<b>\$1,111,921.92</b>	<b>\$1,172,797.28</b>
<i>Balance on hand, including funds . . . . .</i>		<i>148,082.65</i>	<i>148,125.02</i>
<b>GRAND TOTAL . . . . .</b>		<b>\$1,260,004.57</b>	<b>\$1,320,922.30</b>

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,761,985
REVENUE.		\$163,011,224.09
<b>General</b>		<b>131,760,888.89</b>
<i>Taxes</i>		<i>129,057,714.41</i>
Property, poll, and income		119,132,718.41
Corporation, bank, etc.		9,924,996.00
<i>Licenses and permits</i>		<i>668,981.24</i>
<i>Fines and forfeits</i>		<i>599,874.50</i>
<i>Grants and gifts</i>		<i>1,432,048.00</i>
For expenses		1,351,022.48
For outlays		81,025.52
<i>All other</i>		<i>2,270.74</i>
<b>Commercial</b>		<b>31,250,335.20</b>
<i>Special assessments</i>		<i>1,519,846.84</i>
To meet expenses		1,026,532.92
To meet outlays		493,313.92
<i>Privileges</i>		<i>81,499.67</i>
<i>Departmental</i>		<i>1,677,858.43</i>
General government		278,283.44
Protection of persons and property		224,356.72
Health and sanitation		1,094,949.58
Highways		269,362.69
Charities		2,191,324.67
Soldiers' benefits		297,716.90
Schools		1,010,462.58
Libraries		57,262.41
Recreation		133,374.92
Unclassified		1,220,764.52
<i>Public service enterprises</i>		<i>16,806,696.06</i>
Electric light		2,698,250.31
Water		11,680,205.41
All other		2,428,240.34
<i>Cemeteries</i>		<i>555,679.49</i>
<i>Interest</i>		<i>5,508,764.71</i>
On sinking funds		2,463,237.23
On trust and investment funds		1,075,002.39
All other		1,970,515.09
NON-REVENUE.		\$148,745,886.15
<b>Offsets to outlays</b>		<b>1,002,450.76</b>
<i>Departmental</i>		<i>749,268.60</i>
<i>Public service enterprises</i>		<i>252,832.16</i>
<i>Cemeteries</i>		<i>350.00</i>
<b>Municipal indebtedness</b>		<b>106,221,052.90</b>
<i>Loans, general purposes</i>		<i>24,613,457.05</i>
<i>Loans, public service enterprises</i>		<i>4,130,150.00</i>
<i>Loans, cemeteries</i>		<i>19,000.00</i>
<i>Bonds refunded, current year</i>		<i>5,500.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>75,540,900.01</i>
<i>Unpaid warrants or orders, current year</i>		<i>1,831,656.37</i>
<i>Premiums</i>		<i>4,80,389.47</i>
<b>Transfers</b>		<b>13,465,454.11</b>
<i>From sinking funds</i>		<i>5,415,782.26</i>
<i>All other</i>		<i>7,049,671.85</i>
<b>Refunds</b>		<b>888,234.41</b>
<b>Agency, trust, and investment</b>		<b>27,168,693.97</b>
<i>Taxes and licenses for State</i>		<i>11,229,895.05</i>
<i>Taxes for county</i>		<i>5,951,130.69</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>9,987,668.23</i>
<i>All other</i>		<i>-</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$164,013,674.85
Premiums		480,389.47
Municipal indebtedness		106,140,663.43
Transfers and refunds		14,353,688.52
Agency, trust, and investment		27,168,693.97
<b>Total receipts</b>		<b>\$311,757,110.24</b>
Balance on hand, including funds		27,602,995.43
<b>GRAND TOTAL</b>		<b>\$339,360,105.67</b>

<sup>1</sup> Includes \$33 from administration of trust funds.<sup>2</sup> Includes gas. See foot-notes on pp. 10 and 22.<sup>3</sup> Includes \$2,933.43 applied to payment of interest on water loans.<sup>4</sup> Includes \$460 of premiums on Rapid Transit Loans available for construction.<sup>5</sup> Includes \$7,500 from investment fund.

## Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,761,985
<b>Maintenance</b>		<b>\$121,274,023.67</b>
<i>Departmental</i>		<i>111,581,910.42</i>
General government		5,691,034.86
Protection of persons and property		22,061,471.93
Health and sanitation		12,095,106.87
Highways		12,556,435.81
Charities		8,816,870.95
Soldiers' benefits		1,044,339.04
Schools		40,156,435.52
Libraries		2,036,121.93
Recreation		4,306,605.93
Pensions		1,620,165.64
Unclassified		1,197,321.94
<i>Public service enterprises</i>		<i>8,770,692.61</i>
Electric light		12,072,052.53
Water		5,684,366.19
All other		1,014,273.79
<i>Cemeteries</i>		<i>741,953.00</i>
<i>Administration of trust funds</i>		<i>179,467.74</i>
<b>Interest</b>		<b>14,218,701.57</b>
<i>Loans, general purposes</i>		<i>10,239,339.79</i>
<i>Loans, public service enterprises</i>		<i>3,972,431.83</i>
<i>Loans, cemeteries</i>		<i>6,929.95</i>
<b>Outlays</b>		<b>35,970,414.00</b>
<i>Departmental</i>		<i>30,292,991.82</i>
General government		444,144.95
Protection of persons and property		1,650,576.78
Health and sanitation		4,538,181.60
Highways		10,328,923.09
Charities		630,443.80
Schools		10,345,249.92
Libraries		57,052.01
Recreation		1,720,685.03
Unclassified		577,734.64
<i>Public service enterprises</i>		<i>5,615,086.37</i>
Electric light		1,533,756.97
Water		2,910,084.42
All other		2,171,244.98
<i>Cemeteries</i>		<i>62,335.81</i>
<b>Municipal indebtedness</b>		<b>99,568,164.09</b>
<i>From sinking funds</i>		<i>2,634,782.26</i>
<i>From revenue and other sources</i>		<i>313,483,450.49</i>
<i>Bonds refunded, current year</i>		<i>5,500.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>78,577,328.90</i>
<i>Warrants or orders, previous years</i>		<i>1,166,102.44</i>
<b>Transfers</b>		<b>13,465,454.11</b>
<i>To sinking funds from revenue</i>		<i>4,736,805.35</i>
<i>All other</i>		<i>11,728,648.76</i>
<b>Refunds</b>		<b>888,234.41</b>
<b>Agency, trust, and investment</b>		<b>27,020,395.33</b>
<i>Taxes and licenses for State</i>		<i>11,229,895.30</i>
<i>Taxes for county</i>		<i>5,951,130.69</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>9,839,369.34</i>
<i>All other</i>		<i>—</i>

## RECAPITULATION.

Maintenance and interest	\$135,492,725.24
Permanent debt (except from sinking funds)	<sup>1</sup> 13,483,450.49
Sinking fund requirements from revenue	<sup>1</sup> 4,736,805.35
Outlays	35,970,414.00
Permanent debt from sinking funds	<sup>2</sup> 6,345,782.26
Bonds refunded, current year	5,500.00
Temporary loans	79,733,431.34
Transfers (except to sinking funds) and refunds	12,616,833.17
Agency, trust, and investment	27,020,395.33
<b>Total payments</b>	<b>\$312,405,387.18</b>
Balance on hand, including funds	26,554,718.40
<b>GRAND TOTAL</b>	<b>\$339,360,105.67</b>

<sup>1</sup> Includes gas. See foot-notes on pp. 11 and 23.<sup>2</sup> Includes serial payments amounting to \$77,332.26, and \$7,500 paid from investment fund.<sup>3</sup> Includes \$57,500 paid from offsets to outlays, and \$1,680 paid to the county for debt incurred for bridge purposes.<sup>4</sup> Includes \$168,540.37 from sale of real estate and offsets to outlays, and \$17,104.03 balances of loan appropriations.





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**DIVISION B**

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**RECEIPTS FROM REVENUE**

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TABLE II. — *General Revenue.*

CITIES.	Population of 1920	TOTAL RECEIPTS	B. TAXES				C. LICENSES AND PERMITS			
			Property, Poll, and Income	FROM STATE			LICENSES		PERMITS	
				Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage
BOSTON	748,080	\$45,371,174.43	\$11,584,709.94	\$2,531,749.83	\$223,604.98	\$70,460.15	\$2,418.75	\$173,207.36	\$9,700.00	\$140,822.20
Worcester	179,754	7,625,034.04	6,874,923.55	549,205.05	1,213.13	6,914.97	479.25	29,311.08	1,795.00	3,592.08
Springfield	129,617	6,798,178.81	4,710,402.23	7,910.61	8,114.78	8,114.78	23.00	24,822.34	1,388.00	10,072.40
New Bedford	121,214	7,519,849.37	5,628,427.66	715,802.10	19,830.69	706.17	34.75	17,598.80	1,378.00	2,719.17
Fall River	120,485	5,651,451.77	4,738,555.08	792,806.99	3,713.40	7,510.01	24.75	14,783.30	1,467.00	2,020.03
Lowell	112,759	4,920,358.11	4,325,957.11	4,465,651.59	4,420.83	5,481.39	18.75	15,000.50	1,081.00	1,043.72
Cambridge	109,694	5,018,202.80	3,466,571.30	385,016.60	40,236.81	6,411.45	—	10,251.25	1,740.00	13,678.54
LYNN	99,148	3,764,758.02	3,466,592.66	218,794.95	40,460.54	7,555.69	—	13,083.58	1,284.00	3,995.16
LAURENCE	94,270	3,768,376.20	3,029,236.07	648,560.09	2,070.13	3,577.48	15.00	9,458.70	1,253.00	3,026.47
SOMERVILLE	93,091	2,603,531.05	2,425,748.37	100,730.28	24,874.83	3,943.66	17.00	5,792.50	1,373.00	8,100.40
ROCKTON	66,254	2,778,622.63	2,584,903.03	147,332.21	3,394.84	6,951.43	27.00	9,419.00	1,837.00	1,064.70
HOLYOKE	60,203	2,479,309.41	2,082,047.98	322,700.24	4,944.23	4,944.23	21.00	5,397.30	672.00	654.34
HAVERHILL	53,884	1,904,532.57	1,688,523.22	80,774.53	2,639.92	4,081.95	—	7,490.85	463.00	28.83
MALDEN	49,103	1,798,924.27	1,690,442.45	60,379.25	13,264.46	1,618.38	—	2,441.83	669.00	5,252.25
QUINCY	47,876	2,324,477.57	2,273,376.52	90,053.06	2,487.00	1,238.61	—	8,695.75	612.00	5,251.40
NEWTON	46,054	2,853,630.23	2,662,063.07	106,217.15	1,325.05	30,567.29	—	2,491.83	570.00	1,277.25
CHELSEA	43,134	1,845,211.23	1,728,933.04	88,017.16	3,678.27	613.60	12.00	5,800.75	589.00	1,040.20
SALEM	42,529	1,814,662.59	1,709,744.29	82,331.59	2,350.80	1,691.64	—	3,919.50	488.00	575.07
PITTSFIELD	41,763	1,636,106.32	1,487,102.94	121,178.17	69.41	1,237.40	—	2,257.40	434.00	265.91
SPRINGFIELD	41,029	1,598,122.03	1,421,939.26	148,897.10	69.33	1,541.82	13.50	4,899.00	495.00	2,156.00
EVERETT	40,123	1,587,000.99	1,474,517.68	76,410.87	10,711.42	109.73	—	3,919.50	434.00	575.07
MEADSBURY	39,038	1,744,201.58	1,680,013.29	36,574.26	10,926.32	680.17	—	2,530.00	607.00	1,543.25
TAUNTON	37,137	1,253,949.17	1,115,288.54	111,435.78	3,998.89	1,962.62	—	3,480.10	521.00	2,508.60
WALTON	36,214	1,344,946.96	1,138,725.87	176,553.82	1,399.59	740.91	—	4,531.50	456.00	—
CHICPEE	30,915	1,479,725.82	1,334,056.23	120,867.10	71.93	1,130.06	—	3,648.00	363.00	18.74
WALPOLE	28,823	1,223,318.46	1,065,977.42	16,982.77	1,500.20	31.02	—	10,441.05	354.00	1,077.72
REVERE	22,947	1,046,912.50	965,482.74	47,942.23	—	2,268.12	—	4,474.45	257.00	—
GLOUCESTER	22,561	1,153,508.38	1,019,958.96	1,019,958.96	1,333.09	3,934.88	—	1,784.68	253.00	—
BEVERLY	22,282	725,339.30	630,642.24	78,471.44	28.92	2,663.80	4.50	1,804.50	209.00	8.00
NORTH ADAMS	21,934	708,989.50	590,902.12	78,471.44	28.92	2,663.80	—	1,784.68	253.00	—
NORTHAMPTON	19,744	586,960.14	530,231.80	37,568.13	3,437.70	3,334.13	—	1,804.50	209.00	—
LEOMINSTER	19,731	790,210.30	698,415.82	37,568.13	1,877.61	5,202.63	—	1,784.68	253.00	—
ATLEBORO	19,352	802,400.34	683,559.35	105,630.73	2,422.50	1,509.13	—	1,784.68	253.00	—
WESTFIELD	18,604	910,353.14	536,201.75	35,451.01	974.14	1,628.12	9.00	1,448.00	220.75	401.81
PEABODY	18,204	772,139.27	649,635.43	14,944.55	2,256.77	2,585.48	6.00	3,473.75	137.00	919.50
MELROSE	18,204	772,139.27	649,635.43	14,944.55	956.79	538.97	—	644.50	254.00	13.00
GARDNER	16,971	705,783.67	732,672.68	57,005.85	—	2,185.90	—	2,371.50	190.00	48.00
WOBURN	16,574	575,404.96	530,363.92	36,684.02	677.11	338.41	—	1,239.75	184.00	638.88
NEWBURYPORT	15,618	455,372.17	424,177.84	24,177.84	213.32	2,714.18	—	1,101.00	128.00	—
MARLBOROUGH	15,028	431,066.49	402,490.53	19,851.34	56.28	495.39	3.00	848.43	193.00	74.22
39 Cities	2,761,985	\$131,760,888.89	\$119,132,718.41	\$9,316,060.61	\$402,767.61	\$202,435.13	\$3,161.50	\$418,181.65	\$33,353.75	\$214,284.34

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1920	D. FINES AND FORFEITS			E. GRANTS AND GIFTS			F Other General Revenue		
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS			
					FROM STATE					
					Education	All Other				
BOSTON	748,000	\$179,935.36	—	\$35,885.45	\$312,793.47	\$4,900.00	\$24,066.00	\$33,500.85	\$10,000.00	\$369.09
WORCESTER	151,420	15,142.40	\$78.00	1,106.00	116,654.84	—	8,855.42	15,535.80	—	167.47
SPRINGFIELD	129,614	29,206.06	—	—	37,390.45	—	7,404.02	5,188.38	47,400.00	—
NEW BEDFORD	121,217	30,804.90	—	—	86,018.88	—	7,588.06	8,880.19	—	—
FALL RIVER	120,485	17,473.21	—	—	61,315.02	—	5,404.51	6,327.81	—	—
LOWELL	112,759	34,394.62	—	—	55,266.25	1,000.00	3,953.66	7,089.35	—	—
CAMBRIDGE	109,694	17,064.02	—	102.00	26,780.98	—	3,506.01	2,708.14	5,000.00	—
LYNN	90,148	30,002.30	—	1,000.00	19,088.16	—	2,902.95	2,014.58	—	—
LAWRENCE	94,270	23,363.50	—	—	40,253.39	916.66	1,010.75	5,628.76	—	—
SOMERVILLE	93,091	9,621.74	229.00	—	17,968.32	—	2,198.78	2,833.05	—	102.32
BROCKTON	66,254	8,294.50	—	1,041.73	10,117.55	—	4,514.96	710.21	—	—
HOLYOKE	60,203	22,309.43	—	—	34,694.72	—	1,794.49	4,067.68	—	—
HAVERHILL	53,884	7,719.53	—	82.00	7,718.98	1,000.00	2,205.50	690.67	1,247.00	—
MAIDEN	49,103	4,921.72	—	—	24,855.08	900.00	2,408.74	8,065.54	—	—
QUINCY	47,876	6,355.17	—	—	32,883.22	—	2,487.44	6,374.04	—	—
NEWTON	46,054	6,229.75	—	—	6,554.55	—	1,102.40	261.45	—	—
CHELSEA	43,184	8,608.81	—	124.25	7,611.40	—	807.52	2,098.25	—	—
SALEM	42,529	4,278.41	—	80.00	6,571.14	—	2,257.88	430.78	—	32.80
PITTSFIELD	41,763	12,526.39	—	220.00	8,970.57	—	2,691.27	971.85	—	—
FITCHBURG	41,029	5,257.33	—	—	12,042.77	—	1,856.06	915.47	—	—
EVERETT	40,120	2,433.60	251.00	—	1,765.30	900.00	2,717.38	—	—	—
MEDFORD	39,038	2,819.35	—	690.50	9,849.06	—	2,463.41	813.74	—	—
TAUNTON	37,137	4,147.55	—	—	12,450.03	—	2,064.50	1,199.69	1,002.56	—
CHICOPEE	36,214	6,257.00	—	—	8,971.14	—	1,992.19	377.35	—	—
WALTHAM	30,915	8,238.82	—	10.00	4,057.60	—	876.00	—	—	—
REVERE	28,823	3,792.30	—	500.00	3,968.21	1,000.00	815.81	2,124.09	2 16,104.52	47.50
GLOUCESTER	22,947	1,754.00	—	—	8,570.46	—	1,148.17	1,139.01	—	—
BEVERLY	22,561	3,285.61	—	—	5,444.40	—	1,422.54	442.42	—	—
NORTH ADAMS	22,282	4,008.50	10.40	—	19,154.17	—	925.56	14,847.31	—	—
NORTHAMPTON	21,951	7,971.25	—	—	6,169.51	—	1,525.42	2,691.42	—	—
LEOMINSTER	19,744	1,756.23	—	—	5,139.76	—	2,272.66	512.28	—	549.00
ATTLEBORO	19,731	2,092.08	228.00	—	793.93	—	578.56	—	—	—
PEABODY	19,552	7,155.95	—	—	10,145.60	—	1,237.11	9,512.76	—	—
WESTFIELD	18,604	8,189.19	—	—	1,756.04	—	1,497.02	1,000.00	—	—
WENDELL	18,204	440.84	—	—	5,451.58	—	—	197.41	—	—
MELROSE	16,971	5,660.75	—	—	423.95	—	—	204.43	1,274.00	—
GARDNER	16,574	3,493.00	—	—	178.21	—	—	573.86	—	—
WOBURN	16,518	3,160.50	—	—	2,983.73	—	1,438.08	209.15	—	—
NEWBURYPORT	15,618	1,892.50	—	168.00	—	—	—	—	—	—
MARLBOROUGH	15,028	—	—	—	—	—	—	—	—	—
39 Cities	2,761,985	\$555,063.17	\$796.40	\$44,009.93	\$1,073,199.74	\$10,616.66	\$117,341.17	\$149,864.91	\$81,025.52	\$2,270.74

<sup>1</sup> Includes \$71,179.97 reimbursement from State on account of teachers' pensions.

<sup>2</sup> Includes \$10,000 from State on account of Fishermen's Memorial.



TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1920	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D	
		TOTAL RECEIPTS	FOR EXPENSES			FOR OUTLAYS			Public Service		Minor and Curb
			Street Sprinkling	Moth Extermi- nation	Sewers	Sidewalks and Curb	All Other	Sewers			
BOSTON . . . . .	748,000	\$12,086,413.18	—	\$12,318.26	\$62,035.35	\$41,873.36	\$183,915.63	—	\$72,392.75	\$2,535,514.19	
Worcester . . . . .	179,734	1,809,363.47	\$98,586.44	1,677.12	—	—	—	—	300.00	635,327.30	
Springfield . . . . .	129,614	1,269,288.49	40,481.12	—	—	—	—	—	100.00	393,193.03	
New Bedford . . . . .	121,217	916,612.77	—	—	405.00	—	—	—	—	272,384.19	
Fall River . . . . .	120,485	789,675.25	—	—	—	—	—	—	300.00	140,350.08	
Lowell . . . . .	112,759	731,765.21	29,779.99	4,195.68	10,021.06	7,212.36	—	—	—	150,834.15	
Cambridge . . . . .	109,694	1,158,585.22	—	1,007.49	—	—	—	—	200.00	329,871.30	
Lynn . . . . .	99,148	738,646.08	—	—	—	—	—	—	—	164,277.12	
Lawrence . . . . .	94,270	494,816.04	6,380.14	377.76	—	23,743.66	—	—	—	81,774.82	
Somerville . . . . .	93,091	662,828.89	44,946.76	—	5,233.45	7,643.60	—	—	—	149,544.43	
Brockton . . . . .	66,254	604,666.06	—	—	—	—	9,227.63	—	—	226,223.97	
Holyoke . . . . .	60,203	1,723,870.06	—	3,682.60	—	—	—	—	—	149,544.43	
Haverhill . . . . .	53,884	387,103.43	13,453.50	799.73	3,713.24	7,209.42	—	—	11.95	89,468.70	
Malden . . . . .	49,103	421,110.31	32,853.06	19.00	11,679.61	1,827.12	—	—	250.00	131,221.56	
Quincy . . . . .	47,876	576,513.17	17,552.61	1,838.19	14,441.50	2,988.85	17,560.48	—	—	498,337.74	
Newton . . . . .	46,054	555,164.74	45,126.22	7,648.55	—	—	31,102.52	—	—	134,939.98	
Chelsea . . . . .	43,184	342,164.82	16,232.86	—	2,996.98	—	—	—	500.00	85,937.93	
Salem . . . . .	42,529	352,919.47	10,745.64	14.74	—	—	—	—	2,243.50	96,120.93	
Pittsfield . . . . .	41,763	269,358.87	20,249.07	—	4,561.92	6,308.03	28,341.79	—	—	178,276.24	
Fitchburg . . . . .	41,029	403,082.20	—	743.04	—	—	—	—	—	38,824.14	
Everett . . . . .	40,120	328,192.92	—	—	865.65	16,419.83	—	—	—	67,606.35	
Medford . . . . .	39,038	268,912.24	—	—	—	7,816.40	7,931.73	—	—	48,500.02	
Taunton . . . . .	37,137	763,116.88	—	950.87	4,879.38	—	—	—	300.00	76,074.03	
Chicopee . . . . .	36,214	520,947.23	2,520.73	—	—	—	—	—	—	1,328.58	
Waltham . . . . .	30,915	213,231.35	—	2,337.35	2,115.23	—	3,852.56	—	—	445,941.13	
Revere . . . . .	28,823	171,994.93	—	338.38	4,477.41	2,422.53	5,892.62	—	250.00	30,087.20	
GloUCESTER . . . . .	22,917	204,378.06	—	634.59	6,501.66	—	—	—	100.00	43,397.77	
Beverly . . . . .	22,501	164,559.62	—	—	—	—	—	—	—	39,941.53	
North Adams . . . . .	22,282	137,808.24	1,183.46	—	—	—	—	—	—	20,337.48	
Northampton . . . . .	21,951	234,205.55	10.68	1,354.34	—	—	—	—	—	33,914.87	
Leominster . . . . .	19,744	122,208.68	—	105.10	—	—	—	—	—	31,123.48	
Attleboro . . . . .	19,731	165,500.46	—	—	2,565.35	—	—	—	—	22,295.12	
Peabody . . . . .	19,552	544,772.12	—	—	—	5,647.24	—	—	—	56,081.27	
Westfield . . . . .	18,604	441,954.31	7,492.61	—	705.00	—	—	—	—	22,230.16	
Melrose . . . . .	18,201	179,934.87	3,663.99	99.10	4,222.98	—	6,042.11	—	—	34,531.60	
Gardner . . . . .	16,971	149,710.57	3,380.67	—	8,585.50	—	—	—	—	50,976.10	
Woburn . . . . .	16,574	183,733.50	3.68	30.02	—	—	—	—	50.00	46,097.41	
Newburyport . . . . .	15,618	126,591.62	1,730.64	1,108.06	—	—	—	—	—	26,222.15	
Marlborough . . . . .	15,028	112,074.32	—	959.30	—	1,601.78	—	—	—	31,341.63	
39 Cities . . . . .	2,761,985	\$31,250,335.20	\$398,373.87	\$42,319.27	\$156,261.55	\$130,063.92	\$299,514.31	\$165,945.81	\$208,552.00	\$118,816.11	
								\$4,451.47	\$77,048.20	\$6,777,858.43	

<sup>1</sup> Includes \$25 from administration of trust funds.  
<sup>2</sup> Includes \$3 from administration of trust funds.

<sup>1</sup> Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.  
<sup>2</sup> Includes \$5 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES			F. CEMETERIES			G. INTEREST	
	ELECTRIC LIGHT		WATER	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous
	Rates	Miscellaneous						
BOSTON	—	—	\$3,812,629.49	\$2,337,039.61	\$24,402.50	\$24,335.50	\$12,111.90	\$21.50
WORCESTER	—	—	656,368.41	6,032.90	15,189.00	21,806.08	14,016.54	1,619.23
SPRINGFIELD	—	—	498,114.52	83,840.87	—	—	—	—
New Bedford	—	—	402,994.12	2,649.35	11,245.00	16,257.68	12,087.98	—
FALL RIVER	—	—	390,507.15	6,971.82	5,793.00	18,843.51	9,999.11	—
LOWELL	—	—	372,389.62	14,946.01	11,364.22	8,236.00	8,236.00	—
CAMBRIDGE	—	—	463,906.18	35,338.38	21,521.17	18,282.16	6,215.33	606.23
LYNN	—	—	386,512.26	13,079.03	15,722.58	11,064.67	14,029.37	11.00
LAURENCE	—	—	288,610.72	17,083.26	6,640.00	11,236.70	9,737.14	5,787.43
SOMERVILLE	—	—	288,478.76	20,888.87	—	—	—	702.73
DORCHESTER	—	—	226,102.13	3,314.79	7,320.50	7,691.35	1,737.45	62.50
HOLYOKE	—	—	178,073.06	33,463.11	—	5.00	58.00	20.30
Haverhill	—	—	175,702.97	2,612.48	7,895.25	6,598.15	8,081.75	256.80
MAIDEN	—	—	146,909.72	3,811.26	8,050.00	9,360.46	3,088.32	—
QUINCY	—	—	242,757.00	18,897.32	—	—	21.17	—
NEWTON	—	—	205,753.55	19,296.28	—	—	—	—
CHELSEA	—	—	149,301.55	3,349.21	—	—	—	63,087.49
SALEM	—	—	171,437.84	4,163.28	3,555.00	3,241.64	998.83	31,506.00
PITTSFIELD	—	—	138,729.76	9,206.07	—	—	—	52,207.30
FITCHBURG	—	—	137,045.47	9,097.85	—	—	—	57,768.70
EVERETT	—	—	171,410.05	3,823.57	3,912.42	6,729.31	3,271.01	22,732.99
MEDFORD	—	—	118,506.03	6.80	12,188.00	3,623.06	1,357.94	5,835.85
TAUNTON	490,134.23	8,609.23	110,903.85	266.18	9,797.75	2,949.70	2,678.01	43,982.59
CHICOPEE	266,183.83	27,323.55	152,528.62	12,498.58	1,536.00	6,532.42	3,044.26	34,019.92
WALTHAM	—	—	106,456.03	206.33	747.50	2,040.46	1,556.72	46,438.27
REVERE	—	—	90,074.03	115.20	5,052.50	4,428.14	5,346.71	26,023.75
GLOUCESTER	—	—	135,715.61	6,945.99	—	—	—	22,391.08
BEVERLY	—	—	71,770.48	1,774.93	440.00	—	85.12	31,845.15
NORTH ADAMS	—	—	88,605.52	1,722.24	2,611.64	3,495.77	2,340.32	21,651.60
NORTHAMPTON	—	—	2918.82	509.35	3,868.20	4,571.82	981.83	28,560.50
LEOMINSTER	—	—	77,113.69	77,304.43	1,660.00	—	—	4,223.94
ATTLEBORO	—	—	69,808.55	864.76	925.00	1,466.50	1,808.00	36,808.13
PEABODY	—	—	84,492.47	3,232.04	—	—	—	9,537.83
WESTFIELD	240,226.66	6,948.98	214,073.17	1,107.50	699.80	2,381.67	1,190.22	34,694.92
MELROSE	333,270.59	—	60,492.71	—	—	—	—	16,704.86
GARDNER	—	—	56,520.64	39.90	4,872.00	5,053.35	3,213.36	10,310.53
WOBURN	—	—	64,274.53	—	1,535.00	2,546.16	1,536.14	24,374.51
NEWBURYPORT	—	—	109,038.92	—	1,795.00	4,806.37	3,117.59	12,772.84
MARLBOROUGH	—	—	412.25	—	70.00	—	—	16,833.23
—	—	—	56,325.72	769.19	315.00	—	746.47	22,626.41
39 Cities	\$2,545,783.75	\$152,466.56	\$11,209,175.77	\$2,428,240.34	\$188,280.31	\$217,661.88	\$134,941.79	\$2,463,237.23
								\$3,045,517.48

<sup>1</sup> For detail see Table V, p. 43.

<sup>2</sup> Includes \$69,680.82 from gas.

<sup>3</sup> Includes \$426,950.79 from gas.

<sup>4</sup> Includes \$2,933.43 applied to payment of interest on water loans.

<sup>5</sup> Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).  
1. General Government.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	748,080	\$68,933.39	—	—	\$49,958.96	\$241.59	\$16,861.62	\$520.39	\$1,350.83
WORCESTER	179,754	19,745.11	—	—	12,573.80	59.00	6,028.86	917.16	136.29
SPRINGFIELD	129,614	35,319.79	—	—	8,881.14	553.50	5,335.18	249.78	20,150.19
NEW BEDFORD	121,217	8,833.02	—	—	4,820.28	49.25	3,820.31	143.18	—
FALL RIVER	120,485	4,687.07	—	—	2,000.28	—	2,104.45	244.84	277.50
LOVELL	7,891.32	—	—	—	4,891.11	—	2,333.21	—	—
CAMBRIDGE	109,694	9,733.40	—	\$555.00	6,221.12	112.00	2,408.75	1,004.65	98.58
LYNN	8,286.60	—	—	—	7,001.30	—	1,275.30	10.00	—
LAWRENCE	94,270	6,813.92	—	—	5,388.82	—	589.40	—	835.00
SOMERVILLE	93,091	9,150.22	—	—	7,324.36	5.50	1,796.85	32.51	—
BROCKTON	66,254	5,505.48	—	—	4,011.55	22.11	1,427.80	14.02	—
HOLYOKE	50,203	6,781.81	—	—	—	—	624.39	—	2,947.50
HAVERHILL	53,884	3,571.89	—	—	—	—	1,184.30	84.85	2,490.74
MAVERDEN	49,103	3,792.82	—	.50	—	2.65	610.25	—	—
QUINCY	47,876	5,785.39	—	—	3,021.50	—	669.65	—	7.14
NEWTON	46,054	4,588.01	—	—	3,182.57	—	803.00	192.54	—
CHELSEA	43,184	5,619.26	—	—	3,592.47	—	730.77	—	—
SALEM	42,529	2,650.42	—	—	2,039.70	5.00	214.45	—	391.27
PITTSFIELD	41,763	1,399.78	—	—	492.83	—	894.95	—	12.00
FITCHBURG	41,029	5,549.57	—	—	1,718.55	—	1,595.55	242.56	15.98
EVERETT	40,120	5,048.72	—	—	4,381.18	2.23	643.50	258.26	1,992.91
MEDFORD	39,038	6,731.11	—	15.30	5,602.55	—	858.00	14.84	5.83
TAUNTON	37,137	1,456.94	—	—	578.40	—	863.70	—	—
CHICOPEE	36,214	2,364.67	—	1.52	1,890.86	1.49	70.25	2.55	398.00
WALZHAM	30,915	3,493.39	—	—	2,235.85	—	671.85	580.69	5.00
REVERE	28,823	5,464.47	—	23.95	4,494.95	—	501.80	160.00	270.00
GLoucester	22,947	4,456.85	\$13.77	—	2,762.85	—	309.00	—	1,385.00
BEVERLY	22,561	763.75	—	—	—	—	83.75	—	680.00
NORTH ADAMS	22,282	1,195.39	—	—	754.29	6.00	422.75	2.00	10.35
NORTHAMPTON	21,951	653.50	—	—	224.50	—	347.50	—	81.50
LEOMINSTER	19,714	2,229.83	—	—	—	—	201.45	—	2,028.38
ATTLEBORO	19,751	814.30	—	—	1814.30	—	118.56	—	718.20
PEABODY	19,552	1,760.88	—	—	923.22	.90	903.55	—	—
WESTFIELD	18,604	1,426.03	—	5.85	424.03	.70	529.00	1.90	6,964.47
MELROSE	18,204	8,348.21	—	—	829.47	—	679.40	25.27	2,102.00
GARDNER	16,971	3,955.68	—	—	1,374.28	—	406.51	—	1.10
WOBURN	16,574	1,924.16	—	—	1,701.55	.55	135.31	25.00	1,224.11
NEWBURYPORT	15,618	1,731.02	—	—	371.05	.55	142.60	6.50	28.51
MARLBOROUGH	15,028	512.24	—	—	334.08	.55	—	—	—
39 Cities	2,761,985	\$278,283.44	\$13.77	\$602.12	\$165,835.14	\$1,063.02	\$59,397.52	\$4,779.47	\$46,592.40

<sup>1</sup> Includes city clerk's fees.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
2. Protection of Persons and Property.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON . . . . .	748,060	\$95,100.89	\$4,803.07	\$6,074.72	\$84,197.10	—	—	\$26.00
WORCESTER . . . . .	179,754	34,561.67	27,504.26	2,120.86	2,365.84	\$965.63	\$945.08	600.00
SPRINGFIELD . . . . .	129,614	7,839.15	4,763.72	1,171.76	1,903.67	—	—	318.00
NEW BEDFORD . . . . .	121,217	6,694.00	93.00	90.83	6,192.17	—	—	—
FALL RIVER . . . . .	120,485	2,616.95	40.44	253.75	1,117.32	1,205.41	—	—
LOWELL . . . . .	112,759	5,924.59	3,436.26	374.50	1,819.90	263.93	—	—
CAMBRIDGE . . . . .	109,694	5,989.27	4,841.25	101.00	1,915.88	27.47	103.67	—
LYNN . . . . .	99,148	4,416.98	4,752.54	1,907.32	1,257.12	—	—	1,200.00
LAWRENCE . . . . .	94,270	4,438.43	3,200.00	127.00	1,111.43	—	—	—
SOMERVILLE . . . . .	93,091	2,106.17	1,412.42	74.50	719.25	—	—	—
BROCKTON . . . . .	66,251	2,651.66	16.29	293.20	716.49	205.63	1,420.05	—
HOLYOKE . . . . .	60,203	764.97	—	—	734.97	—	30.00	—
HAYESVILLE . . . . .	53,884	1,992.69	937.80	192.20	638.86	166.51	205.15	552.17
MALDEN . . . . .	49,103	1,533.94	325.50	327.05	911.39	—	—	4.00
QUINCY . . . . .	47,870	745.95	745.95	29.85	521.56	—	12.00	—
NEWTON . . . . .	46,051	7,124.39	1,440.21	250.68	315.43	—	5,117.77	—
CHELSEA . . . . .	43,184	1,257.34	206.00	54.50	872.26	—	—	64.58
SALEM . . . . .	42,529	4,767.33	3,070.00	197.45	557.01	—	52.87	890.00
PITTSFIELD . . . . .	41,763	1,356.52	1.00	75.00	1,651.52	—	2179.00	450.00
FITCHBURG . . . . .	41,029	7,031.16	3,041.05	72.65	490.88	—	2,861.58	565.00
LYNNHURST . . . . .	40,120	455.62	19.35	73.70	359.27	—	—	3.30
LYNNHURST . . . . .	39,038	1,100.28	503.55	—	337.33	—	6.00	253.40
LYNNHURST . . . . .	37,137	2,924.62	356.49	—	440.53	136.80	10.80	1,825.00
TAUNTON . . . . .	36,214	422.70	28.10	63.85	330.75	—	—	—
CHICOPEE . . . . .	30,915	2,789.17	1,518.09	43.00	328.37	467.51	379.60	52.60
WALTHAM . . . . .	28,823	182.64	65.38	—	109.26	6.00	—	2.00
REVERE . . . . .	22,947	3,607.51	3,280.51	—	211.00	25.00	—	4.00
GLoucester . . . . .	22,561	414.15	137.50	—	276.65	—	—	—
BEVERLY . . . . .	22,282	537.23	—	192.98	344.25	—	—	—
NORTH ADAMS . . . . .	21,951	468.08	175.85	20.00	172.23	—	100.00	—
LEOMINSTER . . . . .	19,744	2,756.04	22.95	368.07	161.17	756.47	1,447.38	79.00
ATTLEBORO . . . . .	19,731	246.34	—	13.60	153.74	—	—	—
PEABODY . . . . .	19,552	1,297.58	739.95	136.34	418.35	2.94	—	—
WESTFIELD . . . . .	18,604	781.58	536.18	83.55	116.40	—	345.45	—
MELROSE . . . . .	18,204	385.80	72.00	76.52	124.86	—	53.42	59.00
GARDNER . . . . .	16,971	208.89	—	29.05	166.89	—	7.95	5.00
WOBURN . . . . .	16,574	829.45	372.15	36.00	194.80	163.25	63.25	—
NEWBURYPORT . . . . .	15,618	3,180.11	2,500.00	198.40	357.24	106.97	15.00	2.50
MARLBOROUGH . . . . .	15,028	2,257.77	746.37	914.21	274.77	266.50	55.92	—
39 Cities . . . . .	2,761,985	\$224,356.72	\$71,125.18	\$15,580.09	\$112,817.91	\$4,766.05	\$13,111.94	\$6,955.55

\*Includes inspection of oil and petroleum.

\* Includes \$109 forest fires.

\* Forest fires.



TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*3. Health and Sanitation.*

CITIES.	Population of 1920	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON . . . . .	748,060	\$232,000.95	\$2,607.38	\$83,672.24	\$2,372.90	\$27,474.41	\$111,228.55	\$1,309.82	\$3,335.65
WORCESTER . . . . .	179,754	93,873.98	18,725.60	22,251.99	42.57	5,926.30	45,593.98	—	1,333.54
SPRINGFIELD . . . . .	129,614	57,739.53	3,398.60	5,097.89	29.10	3,358.43	7,586.69	13.93	2,253.89
NEW BEDFORD . . . . .	121,217	79,215.04	238.00	30,575.43	—	34,859.35	12,982.93	—	559.33
FALL RIVER . . . . .	120,485	18,929.69	3,855.33	11,317.46	1,146.45	—	—	—	2,580.45
LOWELL . . . . .	112,759	20,014.17	1,567.61	12,598.75	—	23.00	5,003.57	—	821.24
CAMBRIDGE . . . . .	109,694	47,166.40	7,773.00	20,908.45	209.40	5,011.84	13,263.71	—	—
LYNN . . . . .	99,148	26,291.15	4,395.20	10,488.81	346.90	1,063.96	9,972.78	—	—
LAWRENCE . . . . .	94,270	13,042.96	601.34	10,433.83	60.00	1,691.29	256.50	—	23.50
SOMERVILLE . . . . .	93,091	12,246.96	18,253.12	—	740.35	59.35	3,194.14	—	—
BROCKTON . . . . .	66,254	147,001.42	594.79	9,054.90	50.00	109,059.83	28,034.02	—	207.88
HOLYOKE . . . . .	60,203	34,137.27	2,265.77	14,307.72	12,684.30	6.00	2,000.00	—	729.50
HAVERHILL . . . . .	53,884	10,732.16	3,668.55	6,941.73	105.88	3,899.93	250.05	—	—
MALDEN . . . . .	49,103	22,716.92	16,479.64	115.72	—	4,121.56	—	—	—
QUINCY . . . . .	47,876	38,286.14	1,838.57	3,425.00	—	27,443.92	5,578.65	—	—
NEWTON . . . . .	46,054	2,839.73	2,678.85	33.88	127.00	—	—	—	—
CHELSEA . . . . .	43,184	1,544.32	482.25	1,062.07	—	—	—	—	—
SALEM . . . . .	42,529	40,876.31	3,039.25	2,918.26	—	32,385.44	2,533.36	—	—
PITTSFIELD . . . . .	41,763	9,576.66	2,690.52	488.00	—	6,389.14	—	—	—
FITCHBURG . . . . .	41,020	20,618.37	6,971.88	2,535.70	461.18	9,979.61	667.00	—	—
EVERETT . . . . .	40,120	1,822.56	1,132.11	171.57	201.20	337.86	—	—	—
MEDFORD . . . . .	39,038	4,261.88	610.50	—	—	133.96	3,518.12	—	—
TAUNTON . . . . .	37,137	25,806.51	7.63	3,559.87	—	17,773.72	4,364.63	—	108.29
CHICOPEE . . . . .	36,915	5,220.16	1,234.89	205.53	—	687.00	—	—	—
WALHAM . . . . .	36,214	11,753.81	—	252.72	—	6,813.20	3,500.00	—	—
REVERE . . . . .	28,823	6,748.07	—	374.43	—	6,066.14	337.90	—	—
GLoucester . . . . .	22,947	2,217.24	—	2,157.89	57.55	—	—	1.80	—
BEVERLY . . . . .	22,561	4,337.64	1,986.74	2,219.28	151.62	—	—	—	—
NORTH ADAMS . . . . .	22,282	2,061.17	—	719.28	—	1,341.89	—	—	—
NORTHAMPTON . . . . .	21,951	5,976.87	1,328.00	3,065.42	.50	1,582.95	—	—	—
LEONMINSTER . . . . .	19,744	119.86	97.33	19.98	2.55	—	—	—	—
ATTLEBORO . . . . .	19,731	3,588.95	1,639.30	1,949.65	.09	26,904.91	—	—	—
PEABODY . . . . .	19,552	33,350.81	1,261.64	2,184.17	559.15	89.25	—	—	—
WESTFIELD . . . . .	18,604	1,508.41	82.30	777.71	10.00	10,852.34	283.06	—	—
MELROSE . . . . .	18,204	11,498.83	353.43	—	—	5,877.82	—	—	—
GARDNER . . . . .	16,971	6,070.82	193.00	—	—	23,906.99	—	—	—
WOBURN . . . . .	16,574	24,481.28	.574.29	—	—	193.12	1,425.58	—	—
NEWBURYPORT . . . . .	15,618	2,866.55	—	1,247.85	—	12,248.04	—	—	—
MARLBOROUGH . . . . .	15,028	12,398.03	—	149.99	—	—	—	—	—
39 Cities	2,761,985	\$1,094,949.58	\$102,635.41	\$271,596.17	\$19,358.69	\$426,500.67	\$261,574.82	\$1,325.55	\$11,958.27

<sup>1</sup> Includes tuberculosis.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
4. Highways.

CITIES.	Population of 1920	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	748,060	\$15,434.03	\$13,197.11	—	—	—	\$2,236.92	—
WORCESTER	179,754	59,905.02	58,297.94	—	—	\$1,029.08	—	—
SPRINGFIELD	129,614	21,642.93	14,118.10	\$2,785.75	—	4,739.08	—	—
NEW BEDFORD	121,217	35,934.62	35,930.10	—	—	—	4.52	—
FALL RIVER	120,485	21,320.37	21,050.55	—	\$175.81	—	94.01	—
LOWELL	112,759	638.71	638.71	—	—	—	—	—
CAMBRIDGE	109,694	5,352.45	1,863.20	3,489.25	—	—	—	—
LYNN	99,148	2,874.56	2,874.56	—	—	—	—	—
LAWRENCE	94,270	1,664.95	1,664.95	—	—	—	—	—
SOMERVILLE	93,091	15,537.89	15,241.06	32.53	—	24.30	—	—
BROCKTON	66,254	2,392.00	2,140.58	251.42	—	—	—	—
HOLYOKE	60,203	3,963.64	3,247.28	716.36	—	—	—	—
HAVERTHILL	53,884	325.52	153.37	72.15	—	—	—	—
MALDEN	49,103	7,513.13	7,361.04	—	152.09	100.00	—	—
QUINCY	47,876	4,786.17	4,577.49	—	208.68	—	—	—
NEWTON	46,054	18,959.75	18,959.75	—	—	—	—	—
CHELSEA	43,184	7,607.71	7,607.71	—	—	—	—	—
SALEM	42,529	2,226.68	2,226.68	—	—	—	—	—
PITTSFIELD	41,763	4,029.52	1,159.68	—	2,349.77	512.57	—	7.50
FITCHBURG	41,029	5,664.19	4,286.42	—	50.00	658.13	—	—
EVERETT	40,120	1,758.23	1,963.18	—	—	—	—	—
MEDFORD	39,038	1,220.25	3.00	—	—	.75	—	—
TAUNTON	37,137	1,624.46	76.40	—	—	—	—	—
CHICOPEE	36,214	730.00	730.00	—	—	—	—	—
WALTHAM	30,915	1,113.01	1,113.01	—	—	—	—	—
REVERE	28,823	1,63.00	63.00	—	—	—	—	—
GLoucester	22,947	1,763.24	1,572.30	—	—	137.74	—	55.00
BEVERLY	22,561	—	—	—	—	—	—	—
NORTH ADAMS	22,282	3,900.26	3,750.26	—	—	150.00	—	—
NORTHAMPTON	21,951	1,259.02	1,084.02	—	175.00	—	—	—
ROMINGSTER	19,744	5,547.23	5,242.23	—	—	—	—	305.00
ATTLEBORO	18,731	234.09	234.09	—	—	—	—	—
PABODY	18,552	237.54	130.29	—	—	—	—	107.25
WESTFIELD	18,004	3,910.67	322.87	—	3,585.80	2.00	—	—
MELROSE	18,204	2,439.89	2,429.99	—	9.90	—	—	—
GAIDNER	16,971	300.28	228.28	—	72.00	—	—	—
WOBURN	16,374	378.37	378.37	—	—	—	—	—
NEWBURYPORT	15,618	473.52	198.92	—	264.60	—	—	10.00
MAHBOROUGH	15,028	6,095.79	6,095.79	—	—	—	—	—
39 Cities	2,761,985	\$269,362.69	\$240,445.48	\$10,881.71	\$6,834.97	\$7,424.59	\$3,051.19	\$724.75

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*5. Charities.*

CITIES.	Population of 1920	A TOTAL RECEIPTS	B. ALMSHOUSE		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Municipal Hospitals	F Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	748,060	\$671,941.00	—	\$9,295.51	\$734.25	\$31,563.86	\$107,688.03	\$19,602.78	\$265,234.28	\$232,113.98	\$88,708.31
WORCESTER	179,754	281,059.52	—	3,988.11	145.00	5,243.93	38,913.67	3,152.51	39,687.53	189,719.60	—
SPRINGFIELD	129,614	70,509.26	275.44	22,981.74	1,809.01	3,758.42	24,106.37	2,498.14	15,280.14	—	—
NEW BEDFORD	121,217	90,605.65	4,053.42	—	2,919.25	8,533.94	26,858.75	2,246.28	45,094.01	—	—
FALL RIVER	120,485	51,716.16	—	—	4,209.67	3,283.91	16,306.03	2,026.56	14,939.51	10,821.24	—
LOWELL	112,739	44,193.27	—	3,601.15	147.18	1,576.87	15,954.77	—	22,913.30	—	—
CAMBRIDGE	109,694	114,648.89	—	4,869.59	538.85	9,144.86	6,865.28	4,599.35	46,467.37	40,690.58	—
LYNN	99,148	56,919.79	—	6,771.27	705.34	6,103.92	25,386.82	1,432.85	19,823.64	—	—
LAWRENCE	94,270	37,154.40	225.00	7,589.60	1,092.42	3,306.15	4,759.66	40.00	17,084.72	—	—
SOMERVILLE	91,091	38,554.49	—	4,497.56	268.00	8,900.41	6,501.72	3,049.11	19,279.70	—	—
BROCKTON	66,253	40,483.84	11,483.60	2,928.79	350.89	4,580.21	14,394.73	1,553.99	5,499.23	—	—
HOLYOKE	60,203	30,906.10	1,563.79	2,504.91	189.63	1,346.64	3,935.77	2,391.74	14,164.30	—	—
HAVERTHILL	53,884	39,373.26	4,478.54	4,513.55	40.00	4,336.52	4,346.15	1,115.36	16,812.95	—	—
MALDEN	49,103	29,063.07	204.15	1,984.00	499.50	808.39	1,054.59	656.99	3,002.11	60,843.22	—
QUINCY	47,876	65,810.80	—	—	360.50	1,672.03	1,054.59	1,923.06	1,447.91	—	—
NEWTON	46,054	17,610.74	—	1,150.65	149.71	2,151.90	22,071.46	1,736.39	17,318.07	—	—
CHELSEA	43,184	43,647.53	—	—	149.71	6,558.94	11,573.22	1,016.05	9,955.22	—	—
SALEM	42,329	31,639.69	2,232.11	317.60	150.17	1,926.40	3,520.32	2,620.12	10,119.50	80,792.50	6.55
PITTSFIELD	41,763	9,418.65	38.00	2,216.10	1,948.01	1,926.40	25,982.40	379.00	694.81	—	—
FITCHBURG	41,029	125,710.87	132.54	2,633.23	167.07	5,657.87	6,370.02	2,206.62	15,687.19	—	—
EVERETT	40,120	30,088.27	—	—	325.75	1,827.42	—	321.92	8,873.12	—	—
MEDFORD	39,038	4,612.72	478.96	1,903.96	—	1,819.40	907.06	437.33	552.78	—	—
TAUNTON	37,137	19,151.08	3.20	839.75	2.38	1,882.95	1,407.24	2,794.44	12,556.43	—	—
CHICOPEE	36,214	3,508.43	—	286.28	—	3,056.14	3,215.43	2,076.25	6,304.42	—	—
WALTHAM	30,915	19,349.95	337.09	371.80	104.00	1,185.35	4,776.31	—	5,970.89	1,032.00	—
REVERE	28,823	14,756.24	—	—	—	7,538.92	5,895.41	2,185.25	5,567.73	—	—
GLoucester	22,947	16,239.68	—	3,275.13	751.14	352.00	1,445.18	—	1,294.90	—	—
GLoucester	22,561	32,799.31	—	1,860.86	—	594.20	1,287.83	3,577.84	3,831.77	—	—
BEVERLY	22,282	5,705.58	2,613.50	—	—	1,084.82	2,514.84	—	1,964.52	—	—
NORTH ADAMS	22,282	419.13	2,228.37	—	—	608.90	868.75	—	5,353.38	—	—
LEONHARTON	21,951	8,361.30	4,261.63	246.53	47.00	713.09	1,757.92	346.66	6,170.18	17.00	—
ATLANTIC	19,731	7,571.54	52.00	641.51	32.57	605.68	1,687.34	—	3,199.63	—	—
PEABODY	19,552	13,287.25	2,931.05	1,318.78	280.18	510.86	819.10	—	1,427.39	—	—
WESTFIELD	18,604	7,088.60	6,676.47	639.30	18.00	381.58	11,479.52	432.68	12,446.19	—	—
MELROSE	18,204	2,775.35	3,822.45	104.25	46.53	1,303.38	2,408.32	—	3,937.48	—	—
GARDNER	16,971	28,713.20	466.90	104.00	403.08	51.00	1,533.31	366.00	2,298.65	—	—
WOBURN	16,574	9,932.02	584.41	3.30	352.91	243.61	115.50	1,983.52	1,235.79	—	—
NEWBURYPORT	15,618	5,189.58	—	—	39.43	—	—	—	—	—	—
MARLBOROUGH	15,028	4,042.58	100.00	324.73	—	—	—	—	—	—	—
<b>39 Cities</b>	<b>2,761,985</b>	<b>\$2,191,324.67</b>	<b>\$56,625.84</b>	<b>\$90,020.45</b>	<b>\$18,960.19</b>	<b>\$139,214.53</b>	<b>\$421,814.88</b>	<b>\$66,333.45</b>	<b>\$705,250.96</b>	<b>\$683,340.51</b>	<b>\$9,763.86</b>

<sup>1</sup> Children's Institutions Department, \$9,285.67; Administration Building, \$2,121.42; Steamers Michael J. Perkins and Geo. A. Hibbard, \$301.22.

<sup>2</sup> Includes \$39 from individuals. <sup>3</sup> Includes \$20 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1920	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . .	748,060	\$79,882.42	\$44,311.00	\$27,601.00	\$7,970.42	—
WORCESTER . .	179,754	14,152.00	11,264.00	2,768.00	120.00	—
SPRINGFIELD . .	129,614	11,012.00	7,666.00	3,194.00	50.00	\$102.00
NEW BEDFORD . .	121,217	8,880.75	7,126.00	1,424.50	252.25	78.00
FALL RIVER . .	120,485	8,820.55	4,122.00	3,318.50	1,380.05	—
LOWELL . .	112,759	12,492.90	6,566.00	4,074.50	1,852.40	—
CAMBRIDGE . .	109,694	10,062.75	6,336.00	3,546.75	180.00	—
LYNN . .	99,148	22,381.36	15,672.00	5,145.50	1,563.86	—
LAWRENCE . .	94,270	5,125.75	2,266.00	1,432.50	1,427.25	—
SOMERVILLE . .	93,091	11,145.82	8,256.00	2,191.00	698.82	—
BROCKTON . .	66,254	10,372.63	8,212.00	2,040.63	120.00	—
HOLYOKE . .	60,203	1,680.00	1,464.00	156.00	60.00	—
HAVERHILL . .	53,884	7,163.88	6,414.00	507.50	240.00	2.38
MALDEN . .	49,103	7,761.25	5,574.00	1,293.50	893.75	—
QUINCY . .	47,876	2,913.50	2,502.00	351.50	60.00	—
NEWTON . .	46,054	2,839.50	1,982.00	677.50	180.00	—
CHELSEA . .	43,184	4,248.60	2,280.00	902.50	1,066.10	—
SALEM . .	42,529	8,436.04	6,618.00	1,538.00	280.04	—
PITTSFIELD . .	41,763	3,301.50	2,824.00	297.50	180.00	—
FITCHBURG . .	41,029	3,581.50	2,344.00	877.50	120.00	240.00
EVERETT . .	40,120	3,510.00	2,624.00	766.00	120.00	—
MEDFORD . .	39,038	3,180.00	2,882.00	298.00	—	—
TAUNTON . .	37,137	5,045.50	3,382.00	1,002.50	661.00	—
CHICOPEE . .	36,214	385.50	288.00	97.50	—	—
WALTHAM . .	30,915	3,235.17	2,326.00	863.50	45.67	—
REVERE . .	28,823	2,700.50	1,768.00	872.50	60.00	—
GLOUCESTER . .	22,947	7,479.50	3,836.00	3,583.50	60.00	—
BEVERLY . .	22,561	6,866.13	4,990.50	1,098.00	450.00	327.63
NORTH ADAMS . .	22,282	1,810.20	1,392.00	253.00	165.20	—
NORTHAMPTON . .	21,951	1,683.25	1,532.00	151.25	—	—
LEOMINSTER . .	19,744	2,163.50	1,696.00	447.50	—	20.00
ATTLEBORO . .	19,731	1,739.00	1,454.00	55.00	180.00	50.00
PEABODY . .	19,552	3,910.50	2,256.00	1,654.50	—	—
WESTFIELD . .	18,604	2,966.00	2,888.00	78.00	—	—
MELROSE . .	18,204	2,492.00	1,956.00	135.00	401.00	—
GARDNER . .	16,971	1,116.75	828.00	255.00	33.75	—
WOBURN . .	16,574	2,029.50	1,242.00	747.50	—	40.00
NEWBURYPORT . .	15,618	5,328.50	4,931.00	217.50	180.00	—
MARLBOROUGH . .	15,028	3,820.70	3,094.00	604.00	60.00	62.70
<b>39 Cities . .</b>	<b>2,761,985</b>	<b>\$297,716.90</b>	<b>\$199,164.50</b>	<b>\$76,518.13</b>	<b>\$21,111.56</b>	<b>\$922.71</b>



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 7. Schools.

CITIES.	Popu- lation of 1920	A  TOTAL RECEIPTS	B  Tuition and Trans- portation of State Wards	C  Other Tuition	D  Sale of Text Books and Supplies	E  Miscella- neous
BOSTON . .	748,060	\$374,123.65	\$63,070.76	\$266,142.96	\$30,771.14	\$14,138.79
WORCESTER . .	179,754	107,047.55	1,434.55	89,191.30	11,094.20	5,327.50
SPRINGFIELD . .	129,614	161,278.40	2,224.39	82,938.57	3,479.72	72,635.72
NEW BEDFORD . .	121,217	35,326.87	161.99	28,478.92	991.23	5,694.73
FALL RIVER . .	120,485	27,898.68	112.50	24,518.22	2,008.58	1,259.38
LOWELL . .	112,759	35,346.72	1,578.57	21,151.02	—	12,617.13
CAMBRIDGE . .	109,694	24,093.44	3,704.62	5,731.76	503.08	14,153.98
LYNN . .	99,148	29,397.89	—	16,498.01	189.09	12,710.79
LAWRENCE . .	94,270	11,854.33	776.20	9,964.56	—	1,113.57
SOMERVILLE . .	93,091	11,434.90	2,462.75	7,579.63	—	1,392.52
BROCKTON . .	66,254	6,383.07	3,103.97	992.00	1,608.57	678.53
HOLYOKE . .	60,203	14,485.82	184.96	12,351.25	—	1,949.61
HAVERHILL . .	53,884	3,726.97	504.32	1,924.20	797.41	501.04
MALDEN . .	49,103	2,973.44	996.10	1,709.84	67.50	200.00
QUINCY . .	47,876	14,280.35	4,414.52	5,519.58	274.31	4,071.94
NEWTON . .	46,054	25,000.79	3,736.25	19,727.28	1,003.40	533.86
CHELSEA . .	43,184	4,720.78	1,071.66	1,489.80	165.07	1,994.25
SALEM . .	42,529	1,479.03	636.38	340.57	198.11	303.97
PITTSFIELD . .	41,763	8,921.56	1,026.43	7,519.75	116.19	259.19
FITCHBURG . .	41,029	8,901.39	600.54	6,487.90	329.39	1,483.56
EVERETT . .	40,120	3,112.52	986.29	1,572.47	490.55	63.21
MEDFORD . .	39,038	3,851.29	3,032.22	345.01	327.18	146.88
TAUNTON . .	37,137	19,917.73	1,530.52	18,026.08	120.13	241.00
CHICOPEE . .	36,214	1,782.02	621.66	351.16	10.15	799.05
WALTHAM . .	30,915	1,816.85	914.11	607.05	—	295.69
REVERE . .	28,823	28.27	—	—	—	28.27
GLOUCESTER . .	22,947	3,750.66	311.32	3,007.62	345.32	86.40
BEVERLY . .	22,561	6,406.76	384.58	5,563.20	269.50	189.48
NORTH ADAMS . .	22,282	3,450.45	388.41	2,216.13	430.08	415.83
NORTHAMPTON . .	21,951	14,218.99	—	8,176.86	220.90	5,821.23
LEOMINSTER . .	19,744	6,953.58	611.47	3,012.44	177.84	3,151.83
ATTLEBORO . .	19,731	4,734.06	503.38	3,085.53	454.70	690.45
PEABODY . .	19,552	1,682.44	535.44	968.00	—	179.00
WESTFIELD . .	18,604	4,461.87	—	3,838.00	3.94	619.93
MELROSE . .	18,204	5,304.17	1,758.05	3,256.54	7.76	281.82
GARDNER . .	16,971	4,405.12	261.56	4,118.74	—	24.82
WOBURN . .	16,574	6,912.98	—	6,846.00	66.98	—
NEWBURYPORT . .	15,618	6,869.17	223.41	5,066.29	362.52	1,216.95
MARLBOROUGH . .	15,028	2,128.02	1,345.63	300.61	244.33	237.45
<b>39 Cities</b> . .	<b>2,761,985</b>	<b>\$1,010,462.58</b>	<b>\$105,209.51</b>	<b>\$680,614.85</b>	<b>\$57,128.87</b>	<b>\$167,509.35</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
8. Libraries.

CITIES.	Population of 1920	A	B	C
		TOTAL RECEIPTS	Fines, Rentals, and Sales	Miscella- neous
BOSTON . . . . .	748,060	\$17,992.02	\$16,923.72	\$1,068.30
WORCESTER . . . . .	179,754	6,192.54	6,093.91	98.63
SPRINGFIELD . . . . .	129,514	—	—	—
NEW BEDFORD . . . . .	121,217	1,726.39	1,726.39	—
FALL RIVER . . . . .	120,485	1,857.96	1,857.96	—
LOWELL . . . . .	112,759	1,008.74	1,008.74	—
CAMBRIDGE . . . . .	109,594	2,036.06	2,036.06	—
LYNN . . . . .	99,148	2,469.20	2,469.20	—
LAWRENCE . . . . .	94,270	525.74	521.74	4.00
SOMERVILLE . . . . .	93,091	2,281.71	2,281.71	—
BROCKTON . . . . .	66,254	1,193.82	1,093.65	100.17
HOLYOKE . . . . .	60,203	—	—	—
HAVERHILL . . . . .	53,884	1,114.54	1,073.54	41.00
MALDEN . . . . .	49,103	1,651.77	1,651.77	—
QUINCY . . . . .	47,876	1,759.27	1,592.58	166.69
NEWTON . . . . .	46,054	4,587.28	4,261.31	325.97
CHELSEA . . . . .	43,184	796.53	796.53	—
SALEM . . . . .	42,529	1,023.60	1,001.79	21.81
PITTSFIELD . . . . .	41,763	—	—	—
FITCHBURG . . . . .	41,029	607.53	597.53	10.00
EVERETT . . . . .	40,120	692.94	692.94	—
MEDFORD . . . . .	39,038	1,014.21	1,014.21	—
TAUNTON . . . . .	37,137	445.30	445.30	—
CHICOPEE . . . . .	36,214	809.91	809.35	.56
WALTHAM . . . . .	30,915	926.39	875.71	50.68
REVERE . . . . .	28,823	70.00	70.00	—
GLOUCESTER . . . . .	22,947	—	—	—
BEVERLY . . . . .	22,561	201.23	201.23	—
NORTH ADAMS . . . . .	22,282	683.53	683.53	—
NORTHAMPTON . . . . .	21,951	725.86	725.86	—
LEOMINSTER . . . . .	19,744	348.49	348.49	—
ATTLEBORO . . . . .	19,731	877.18	877.18	—
PEABODY . . . . .	19,552	—	—	—
WESTFIELD . . . . .	18,604	—	—	—
MELROSE . . . . .	18,204	934.82	931.82	3.00
GARDNER . . . . .	16,971	—	—	—
WOBURN . . . . .	16,574	309.65	309.65	—
NEWBURYPORT . . . . .	15,618	398.20	183.70	214.50
MARLBOROUGH . . . . .	15,028	—	—	—
39 Cities . . . . .	2,761,985	\$57,262.41	\$55,157.10	\$2,105.31

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 9. Recreation.

CITIES.	Popu- lation of 1920	A  TOTAL RECEIPTS	B  Parks and Gardens	C  Play- grounds and Gym- nasia	D  Bathhouses and Beaches	E  Celebra- tions and Entertain- ments
BOSTON . .	748,060	\$80,277.67	\$45,700.72	\$3,100.36	\$31,476.59	—
WORCESTER . .	179,754	15,749.91	5,437.20	10,312.71	—	—
SPRINGFIELD . .	129,614	7,804.47	5,986.88	—	1,817.59	—
NEW BEDFORD . .	121,217	4,353.05	1,034.02	—	3,268.20	\$50.83
FALL RIVER . .	120,485	79.48	79.48	—	—	—
LOWELL . .	112,759	7,281.85	6,662.30	—	619.55	—
CAMBRIDGE . .	109,694	3,435.57	145.66	2,934.83	355.08	—
LYNN . .	99,148	627.06	627.06	—	—	—
LAWRENCE . .	94,270	655.00	655.00	—	—	—
SOMERVILLE . .	93,091	935.15	—	—	935.15	—
BROCKTON . .	66,254	10.55	—	—	—	10.55
HOLYOKE . .	60,203	310.89	—	50.00	4.61	256.28
HAVERHILL . .	53,884	12.00	12.00	—	—	—
MALDEN . .	49,103	—	—	—	—	—
QUINCY . .	47,876	—	—	—	—	—
NEWTON . .	46,054	518.14	—	518.14	—	—
CHELSEA . .	43,184	243.10	—	243.10	—	—
SALEM . .	42,529	1,553.57	1,099.46	—	454.11	—
PITTSFIELD . .	41,763	819.95	95.00	—	724.95	—
FITCHBURG . .	41,029	437.86	437.86	—	—	—
EVERETT . .	40,120	280.00	100.00	180.00	—	—
MEDFORD . .	39,038	43.71	43.71	—	—	—
TAUNTON . .	37,137	—	—	—	—	—
CHICOPEE . .	36,214	—	—	—	—	—
WALTHAM . .	30,915	—	—	—	—	—
REVERE . .	28,823	—	—	—	—	—
GLOUCESTER . .	22,947	423.85	423.85	—	—	—
BEVERLY . .	22,561	588.80	—	—	588.80	—
NORTH ADAMS . .	22,282	370.00	—	370.00	—	—
NORTHAMPTON . .	21,951	—	—	—	—	—
LEOMINSTER . .	19,744	22.00	22.00	—	—	—
ATTLEBORO . .	19,731	50.00	50.00	—	—	—
PEABODY . .	19,552	30.90	—	30.90	—	—
WESTFIELD . .	18,604	—	—	—	—	—
MELROSE . .	18,204	288.53	—	113.09	175.44	—
GARDNER . .	16,971	6,143.36	30.00	60.00	6,053.36	—
WOBURN . .	16,574	—	—	—	—	—
NEWBURYPORT . .	15,618	28.50	28.50	—	—	—
MARLBOROUGH . .	15,028	—	—	—	—	—
<b>39 Cities . .</b>	<b>2,761,985</b>	<b>\$133,374.92</b>	<b>\$68,670.70</b>	<b>\$17,913.13</b>	<b>\$46,473.43</b>	<b>\$317.66</b>

TABLE V. — *Interest Receipts (Detail of "All Other," Column G, Table III).*

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
											Investment Funds
BOSTON	\$1,345,527.60	\$189,567.57	\$337,855.72	\$36,816.28	\$47,688.43	\$29,740.79	\$24,205.83	\$575.00	\$658,276.49	\$20,801.49	-
BOSTON	134,496.29	17,451.02	75,354.49	5,043.55	17,935.20	659.32	5,541.14	115.88	13,586.19	809.50	-
WORCESTER	89,939.39	17,503.90	61,441.62	9,043.32	1,252.78	-	-	-	697.77	-	-
SPRINGFIELD	16,793.26	24,055.06	42,979.92	317.97	-	-	-	-	-	-	\$352.70
NEW BEDFORD	59,989.90	14,247.68	42,979.92	-	-	-	-	-	-	-	-
FAIR RIVER	103,862.13	11,976.72	79,348.74	-	7,434.03	-	-	-	283.33	-	-
LOWELL	87,711.68	8,570.36	75,210.87	722.47	743.03	-	-	-	125.00	-	-
CAMBRIDGE	56,971.22	5,660.30	45,926.31	59.61	647.60	-	-	-	1,363.68	-	-
LYNN	14,957.05	37,256.01	14,957.05	-	75.92	-	-	-	1,203.70	-	-
LAWRENCE	31,674.98	15,396.53	14,706.35	302.42	75.05	-	-	-	55.07	-	-
SOMERVILLE	65,709.88	4,074.06	56,826.55	816.42	3,651.05	-	-	-	341.80	-	-
HOUSTON	19,413.81	24,522.02	14,706.35	-	1,463.32	-	-	-	-	-	-
HYOKE	11,751.29	21,083.88	24,522.02	137.41	327.10	-	-	-	66.48	-	-
HAVERHILL	43,278.50	11,751.29	31,674.98	39.99	41.87	-	-	-	77.86	-	-
HAVERHILL	58,784.22	6,195.54	52,688.68	6,521.72	91.01	18,222.68	2,411.50	140.00	77.86	-	-
MALDEN	105,013.01	23,014.04	54,612.77	8,434.61	944.07	17.42	1,960.57	17.42	388.01	-	719.79
QUINCY	39,464.05	8,668.55	16,145.51	-	151.86	-	-	-	400.00	-	-
NEWTON	52,207.30	5,547.30	45,549.16	-	5,800.22	1,060.60	2,088.14	1,559.25	778.17	-	-
CHelsea	77,668.70	6,855.22	39,627.10	-	14,813.28	19.39	2,131.98	-	2,214.41	-	-
SALEM	4,592.42	14,886.64	15,862.43	3,253.93	19.39	41.42	-	-	-	-	-
PITTSBURG	47,982.99	7,856.18	15,862.43	1,084.92	41.42	-	-	-	-	-	-
FITCHBURG	32,982.59	11,705.71	21,936.43	336.36	2,462.36	-	-	-	1,200.00	-	552.43
EVERETT	34,019.92	15,566.77	25,425.63	1,080.61	-	-	150.47	-	-	-	-
MEDFORD	46,438.27	5,759.55	17,021.06	480.19	-	-	1,809.12	-	-	953.83	-
TAUNTON	26,023.75	5,730.58	15,223.33	398.80	633.25	-	205.83	-	-	-	-
CHICOPEE	22,394.08	9,790.43	17,538.43	871.28	1,828.59	-	332.40	202.29	-	920.31	-
WALTHAM	31,281.44	6,347.47	24,844.76	577.27	-	-	75.65	-	-	-	-
WALTHAM	31,845.15	6,347.47	24,844.76	60.65	-	-	-	-	-	-	-
REVERE	25,651.60	4,845.77	17,068.61	2,618.21	1,715.52	646.52	4,484.09	-	1,308.53	6.00	-
GLOUCESTER	28,660.50	9,661.46	11,504.20	-	50.00	242.54	55.01	-	-	-	-
BEVERLY	4,223.94	1,229.45	2,362.03	46.77	242.54	-	-	-	-	-	-
NORTH ADAMS	36,808.13	6,686.18	3,870.22	-	1,848.98	158.98	20,532.41	206.59	266.41	553.23	-
NORTH ADAMS	36,808.13	6,686.18	3,870.22	-	1,848.98	158.98	20,532.41	206.59	266.41	553.23	-
NORTHAMPTON	9,537.83	1,036.80	7,673.15	-	127.50	127.50	112.26	-	-	123.87	-
LEOMINSTER	34,694.92	1,230.33	10,712.98	976.93	12,090.49	617.30	617.30	-	2,914.78	6,060.77	91.34
ATTLEBORO	16,310.53	1,136.95	11,578.27	213.88	506.60	96.16	-	-	-	-	173.00
PEABODY	16,704.86	7,335.07	8,947.98	27.48	-	-	-	-	-	-	-
WESTFIELD	16,310.53	7,335.07	8,947.98	27.48	-	-	-	-	-	-	-
WESTFIELD	24,374.51	3,844.11	16,890.41	2,941.82	63.49	72.50	157.93	-	404.25	-	-
MELROSE	12,772.84	2,256.40	8,476.67	2,039.77	-	-	-	-	-	-	-
GARDNER	16,833.23	4,479.65	6,738.50	-	-	-	-	-	-	-	-
WOBURN	22,626.41	5,807.93	5,923.27	-	673.57	300.93	4,662.00	-	652.15	-	-
NEWBURYPORT	22,626.41	5,807.93	5,923.27	-	454.04	767.50	4,345.76	-	784.76	-	-
MARLBOROUGH	14,096.63	7,517.72	4,618.47	10.82	247.94	247.94	707.22	-	48.39	379.21	82.82
39 Cities	\$3,045,517.48	\$528,061.13	\$1,355,096.62	\$85,275.46	\$125,208.15	\$58,726.26	\$124,173.87	\$2,877.58	\$689,220.41	\$74,796.12	\$2,081.88



TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON . . .	\$57,457,575.90	\$44,410,575.90	\$326,148.31	\$218,820.81	\$415,260.32	\$369.09	\$300,142.60	\$72,392.75	\$2,535,595.44	\$6,245,595.44	\$60,871.40	\$2,871,866.80
WORCESTER . . .	9,434,387.61	7,432,316.70	35,177.41	16,326.40	141,046.06	167.47	164,666.61	300.00	635,327.30	662,401.31	52,630.85	294,037.40
SPRINGFIELD . . .	8,656,849.60	7,224,666.46	36,305.74	29,206.06	97,382.85	—	165,496.11	100.00	393,193.03	581,955.39	—	128,543.96
NEW BEDFORD . . .	7,430,462.14	6,364,826.62	21,730.72	30,804.90	102,487.13	—	41,417.50	—	272,384.19	410,811.57	39,590.66	152,408.85
FALL RIVER . . .	6,441,135.36	5,542,645.48	18,295.08	17,473.21	73,047.19	—	41,640.10	300.00	140,350.08	388,887.05	34,735.62	173,762.40
LOWELL . . .	5,652,123.98	4,801,510.92	17,143.97	34,394.62	67,309.26	—	51,209.09	50.00	150,831.16	387,415.18	29,086.95	113,169.84
CAMBRIDGE . . .	6,176,788.02	4,937,407.85	25,633.79	17,166.02	37,995.13	—	24,048.22	200.00	329,871.30	499,214.56	48,982.69	256,238.45
LYNN . . .	4,503,043.10	3,691,387.29	18,362.74	31,002.30	24,005.69	—	30,716.21	—	164,277.12	399,591.29	50,603.84	93,457.62
LAWRENCE . . .	4,262,692.24	3,683,443.97	13,789.17	23,363.50	47,809.56	102.32	19,634.94	—	81,774.82	276,301.63	28,317.00	88,287.29
SOMERVILLE . . .	3,706,359.64	2,555,206.94	15,250.90	9,850.74	23,000.15	—	72,291.85	—	149,544.43	309,317.63	—	31,674.98
BROCKTON . . .	3,383,388.69	2,742,622.98	11,320.70	9,336.23	15,342.72	—	40,626.70	—	226,223.97	231,476.92	16,831.80	89,506.67
HOLYOKE . . .	4,203,179.47	3,400,692.45	6,760.64	22,309.43	40,556.89	—	10,922.66	11.95	89,468.70	1,537,092.01	—	86,374.74
HAVERHILL . . .	2,291,636.00	1,873,306.87	7,973.68	7,973.68	15,360.49	—	18,360.06	250.00	131,221.56	178,374.55	83.30	58,813.96
MALDEN . . .	2,219,404.58	1,873,820.75	8,393.68	4,921.72	10,158.72	—	62,019.13	—	198,337.74	150,720.98	22,781.95	87,290.51
QUINCY . . .	3,000,990.74	2,367,156.19	13,569.15	6,355.17	36,408.06	—	54,401.63	—	134,639.98	261,659.06	20,498.78	105,013.72
NEWTON . . .	3,408,794.97	2,800,173.16	5,508.75	6,228.75	43,118.57	—	126,535.05	—	101,007.15	225,049.83	21.17	102,551.54
CHELSEA . . .	2,187,376.05	1,821,242.07	7,441.95	8,008.81	7,918.40	—	19,362.83	500.00	85,937.93	152,650.76	—	57,768.70
SALEM . . .	2,167,582.06	1,790,392.29	3,320.47	4,402.65	10,517.17	—	11,935.24	2,243.50	96,120.93	176,583.10	8,268.00	27,732.99
PITTSFIELD . . .	1,905,465.19	1,609,587.92	4,619.41	12,006.39	9,239.80	32.80	59,460.81	—	38,824.14	148,143.93	—	22,732.99
FITCHBURG . . .	2,001,204.23	1,572,447.51	7,563.50	5,677.33	12,633.69	—	14,671.61	—	178,276.24	146,143.32	14,172.59	49,818.44
EVERETT . . .	1,915,193.91	1,561,811.84	4,680.25	5,694.60	14,814.30	—	17,285.48	—	175,233.62	175,233.62	17,169.00	50,898.47
MEDFORD . . .	2,013,113.82	1,728,272.50	7,036.55	3,909.85	5,352.68	—	20,782.63	—	48,500.02	118,512.83	16,053.50	50,963.26
TAUNTON . . .	2,017,066.05	1,232,733.81	3,941.60	4,147.55	13,126.21	—	7,138.83	300.00	70,074.03	609,913.48	11,245.33	58,425.20
WALTHAM . . .	1,865,894.19	1,317,420.19	4,552.99	6,257.00	15,714.22	1,002.56	17,949.81	—	17,716.18	458,534.58	4,358.58	22,304.08
CHICOPEE . . .	1,692,957.17	1,456,125.32	4,011.00	8,248.82	11,340.68	—	8,830.17	—	34,544.13	106,777.56	16,898.60	34,783.89
REVERE . . .	1,395,313.39	1,202,672.29	4,372.77	3,792.30	4,933.60	47.50	12,792.56	250.00	30,087.20	97,020.02	—	31,845.15
GLOUCESTER . . .	1,251,320.56	1,015,944.42	4,731.45	2,254.00	24,012.63	—	751.27	—	39,941.53	137,490.54	543.12	25,651.50
BEVERLY . . .	1,318,068.00	1,137,327.45	2,037.68	3,285.61	10,367.36	—	10,560.90	100.00	43,397.47	132,492.72	8,447.73	28,560.50
NORTH ADAMS . . .	863,147.54	711,993.04	2,018.00	4,018.90	7,809.36	—	8,287.25	—	40,397.48	92,053.69	9,421.85	4,223.94
LEONHARTON . . .	963,195.05	663,275.46	2,815.75	3,285.61	10,367.36	—	14,463.11	3,504.03	33,914.87	105,170.44	3,849.00	3,808.13
NORTHAMPTON . . .	903,168.82	573,704.06	1,113.50	1,756.23	10,386.35	—	1,977.58	—	31,123.48	71,520.63	4,401.50	13,185.43
ATLANTON . . .	955,770.76	771,128.07	2,288.45	2,320.98	7,924.70	549.00	9,591.45	—	56,081.27	91,376.34	—	42,297.53
PEABODY . . .	1,347,172.46	791,792.34	2,079.56	7,155.95	13,724.49	—	5,380.35	—	22,220.16	395,713.80	5,468.79	16,704.86
WESFIELD . . .	1,055,307.45	766,533.87	4,536.25	8,189.19	20,895.47	—	10,709.82	—	22,220.16	395,713.80	—	16,310.53
MELROSE . . .	932,074.14	676,732.23	911.50	4,40.84	4,253.06	—	25,157.02	—	34,531.60	33,974.79	13,642.21	42,029.25
ANDOVER . . .	855,494.24	691,864.43	2,609.50	5,660.75	5,648.99	—	11,966.17	947.44	50,976.10	67,274.77	5,773.25	12,772.84
GARDNER . . .	759,138.46	568,165.21	2,107.63	3,493.00	1,639.12	—	33.70	50.00	46,097.41	110,950.20	9,768.96	16,833.23
WOBURN . . .	581,963.79	448,752.17	1,229.00	3,160.50	2,230.50	—	2,898.70	—	26,222.15	69,011.42	70.00	28,389.35
NEWBURYPORT . . .	543,140.81	423,256.38	1,118.65	2,060.50	4,630.96	—	2,561.08	—	31,341.63	57,094.91	1,091.47	19,985.23
MARLBOROUGH . . .	543,140.81	423,256.38	1,118.65	2,060.50	4,630.96	—	2,561.08	—	31,341.63	57,094.91	1,091.47	19,985.23
39 Cities . . .	\$163,011,224.09	\$129,057,714.41	\$668,981.24	\$599,874.50	\$1,432,048.00	\$2,270.74	\$1,519,846.84	\$81,499.67	\$6,777,858.43	\$16,806,696.06	\$555,679.49	\$5,508,754.71

<sup>1</sup> Includes \$25 from administration of trust funds.  
<sup>2</sup> Includes \$3 from administration of trust funds.

<sup>3</sup> Includes \$5 from administration of trust funds.

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## DIVISION C

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### PAYMENTS FOR MAINTENANCE AND INTEREST

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TABLE VII. — *Maintenance of Departments.*  
1. *General Government.*

Cities.	Population of 1920	A Total Ex- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON . . . . .	748,060	\$1,654,976.29	\$46,896.28	\$70,491.84	\$691,801.64	\$612,183.23	\$233,603.30
WORCESTER . . . . .	179,754	283,234.16	9,053.93	12,909.16	118,888.02	101,939.06	40,143.99
SPRINGFIELD . . . . .	129,614	372,582.83	4,914.37	10,711.55	118,925.41	118,925.41	88,165.77
NEW BEDFORD . . . . .	121,217	246,957.90	11,795.07	16,064.81	77,865.73	98,772.55	47,840.80
FALL RIVER . . . . .	120,485	260,686.42	16,352.84	15,036.25	64,907.68	138,797.33	23,592.32
LOWELL . . . . .	112,759	217,768.38	9,966.85	12,218.45	73,930.61	87,947.75	34,104.72
CAMBRIDGE . . . . .	109,694	226,524.05	22,925.84	14,898.09	78,931.18	60,532.77	40,236.17
LYNN . . . . .	99,148	144,055.81	5,880.57	7,492.79	61,520.41	49,572.70	19,639.34
LAWRENCE . . . . .	94,270	140,628.45	—	19,659.92	56,775.32	51,273.78	9,919.43
SOMERVILLE . . . . .	93,091	123,748.94	4,316.46	7,886.80	52,128.18	46,256.61	13,160.89
BRISTOL . . . . .	66,254	128,396.03	961.32	7,100.28	52,112.34	46,343.92	21,878.17
HOYOKO . . . . .	66,203	131,396.42	2,312.59	46,797.44	46,797.44	40,159.57	27,781.01
HAVERHILL . . . . .	53,884	83,683.30	—	15,062.10	34,535.61	25,105.36	11,582.09
MAIDEN . . . . .	49,103	71,383.59	3,353.70	5,062.10	37,008.62	22,972.12	2,987.05
QUINCY . . . . .	47,876	111,410.45	6,025.98	8,356.96	48,094.55	39,683.80	9,249.16
NEWTON . . . . .	46,054	141,001.71	1,905.05	7,226.10	50,755.80	55,926.07	25,788.69
CHELSEA . . . . .	43,184	105,123.36	8,652.85	7,242.72	28,096.06	26,093.41	34,438.32
SALEM . . . . .	42,529	83,637.97	7,619.27	6,110.79	31,597.97	33,224.34	5,085.60
PITTSFIELD . . . . .	41,763	73,724.98	1,400.87	2,062.99	34,724.13	32,050.76	3,486.23
FITCHBURG . . . . .	41,029	79,410.72	5,447.23	4,351.97	28,847.77	31,849.11	8,923.64
EVERETT . . . . .	40,120	91,698.33	9,475.31	5,516.94	38,747.45	33,709.24	4,249.39
MEDFORD . . . . .	39,038	85,915.78	1,819.39	7,413.96	39,665.72	35,157.08	11,859.63
T. AUNTON . . . . .	37,137	65,744.55	5,959.70	4,197.32	26,131.86	23,658.89	5,796.78
CHICOPEE . . . . .	36,214	59,325.48	965.08	3,572.15	30,398.06	17,109.27	6,980.92
W. ALTHAM . . . . .	30,915	73,183.23	6,590.53	8,568.32	25,516.53	28,516.53	4,139.76
REVERE . . . . .	28,823	77,549.20	3,161.79	9,008.14	31,086.22	25,371.52	8,321.53
GLoucester . . . . .	22,917	60,731.18	—	9,008.07	24,728.56	19,755.85	6,618.70
BEVERLY . . . . .	22,501	62,082.44	2,687.52	4,598.80	23,074.75	21,926.58	7,704.70
NORTH ADAMS . . . . .	22,282	44,432.38	236.35	1,089.18	19,397.31	19,088.60	4,620.94
NORTHAMPTON . . . . .	21,951	40,390.55	218.49	1,432.48	16,617.76	15,000.71	7,231.11
LEOMINSTER . . . . .	19,744	30,137.11	2,949.45	1,645.05	12,718.42	6,956.10	6,368.09
ATTLEBORO . . . . .	19,731	48,210.67	120.23	3,246.31	22,003.33	19,333.53	2,910.27
PEABODY . . . . .	19,552	45,494.42	3,046.14	3,716.13	22,063.91	8,085.69	5,382.55
WESTFIELD . . . . .	18,604	33,683.38	1,770.36	3,955.68	13,714.02	11,203.00	3,040.32
MELROSE . . . . .	18,204	2,635.63	2,635.63	2,700.96	19,702.78	17,895.48	14,383.56
GARDNER . . . . .	16,971	31,957.49	2,509.56	2,838.62	15,342.92	6,086.66	5,179.73
WOBURN . . . . .	16,574	41,308.59	1,353.53	2,329.09	18,328.65	16,231.72	3,065.00
NEWBURYPORT . . . . .	15,618	24,581.46	473.98	1,490.63	14,109.75	5,088.54	3,418.56
MALDENBOROUGH . . . . .	15,028	35,869.45	1,445.64	2,225.91	15,385.51	10,092.41	6,719.78
39 Cities . . . . .	2,761,985	\$5,691,034.86	\$217,188.75	\$333,043.36	\$2,251,977.00	\$2,063,137.05	\$825,688.70

TABLE VII. — *Maintenance of Departments — Continued.*  
*I D. Financial Departments of General Government.*

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
		Other Finance Offices and Accounts					
BOSTON	\$691,801.64	\$68,506.01	\$57,392.19	\$223,482.05	\$258,366.80	\$31,181.62	\$52,872.97
WORCESTER	118,888.02	20,082.99	145,212.28	—	44,617.17	5,692.24	3,283.34
SPRINGFIELD	151,865.73	18,883.13	19,557.07	36,473.13	72,922.74	357.26	3,672.40
NEW BEDFORD	77,484.67	12,996.42	32,160.45	—	27,474.48	3,601.20	1,252.30
FALL RIVER	64,907.68	10,830.60	10,568.80	15,767.01	26,737.28	—	1,003.99
LOWELL	73,930.61	12,338.95	125,699.44	—	27,129.03	5,300.99	3,412.20
CAMBRIDGE	78,931.18	13,253.78	134,792.48	—	24,571.58	3,868.34	2,445.00
LYNN	61,520.41	7,361.60	9,021.40	14,057.06	27,257.71	229.98	3,592.66
LAWRENCE	56,775.32	9,338.11	9,456.31	17,928.48	14,862.62	2,699.80	2,490.00
SOMERVILLE	52,128.18	6,058.34	123,175.62	—	20,876.33	1,107.89	910.00
BROCKTON	52,112.34	6,130.35	7,142.01	15,116.96	21,638.51	13.07	2,041.44
HOLYOKE	46,797.44	6,808.52	8,457.05	11,258.42	18,461.75	671.90	1,139.80
HAVERHILL	34,535.61	7,951.73	19,908.24	—	13,855.95	887.90	1,893.75
MALDEN	37,008.62	5,291.36	113,828.81	—	21,856.18	—	2,002.50
QUINCY	48,094.55	6,439.07	3,297.50	13,086.67	23,347.43	240.13	1,175.00
NEWTON	50,755.80	9,893.82	16,812.06	—	11,644.45	1,547.25	1,202.49
CHELSEA	28,096.06	3,259.12	110,950.24	—	16,214.86	695.00	635.00
SALEM	31,597.97	1,924.02	4,749.64	8,074.45	16,867.14	—	882.00
PITTSFIELD	34,724.13	4,891.92	4,254.19	7,828.88	11,815.88	448.09	1,478.00
FITCHBURG	28,817.77	5,917.27	19,158.53	—	13,924.35	—	1,902.84
EVERETT	38,747.45	7,240.20	6,821.00	8,859.06	15,149.87	—	1,805.00
MEDFORD	39,665.72	6,440.40	3,212.89	12,997.56	9,109.39	596.23	2,521.85
TAUNTON	26,131.86	5,027.10	18,877.09	—	10,584.67	254.40	830.00
CHICOPEE	30,398.06	5,004.35	4,351.91	9,372.73	7,856.10	—	1,524.99
WALTHAM	25,359.09	3,865.34	112,112.66	—	13,955.00	—	1,002.18
REVERE	31,086.22	3,637.08	4,271.41	9,222.73	9,425.58	137.76	1,630.00
GLOUCESTER	24,728.56	4,176.70	4,001.37	5,984.97	10,581.15	—	1,630.00
BEVERLY	25,074.75	3,309.82	4,380.32	5,173.46	8,814.96	192.50	125.00
NORTH ADAMS	19,397.31	3,228.12	17,036.73	—	5,318.90	139.30	557.50
NORTHAMPTON	16,617.76	2,287.96	4,109.74	4,204.36	4,913.26	—	695.00
LEOMINSTER	12,718.42	1,135.45	2,784.84	3,046.29	7,813.90	—	—
ATTLEBORO	22,600.33	3,065.86	2,626.76	4,953.81	10,183.30	—	—
PEABODY	22,063.91	3,069.01	2,663.66	5,635.44	5,838.87	—	512.50
WESTFIELD	13,714.02	1,775.96	16,099.19	—	5,583.87	—	—
MELROSE	19,702.78	4,191.45	3,788.52	4,817.46	5,584.95	—	1,320.40
GARDNER	15,342.92	3,457.40	1,758.77	3,050.00	7,076.75	—	—
WOBURN	18,328.65	2,942.15	2,942.15	4,578.94	6,374.18	—	805.00
WOBURN	14,109.75	2,250.99	13,638.46	—	7,486.40	—	733.90
NEWBURYPORT	15,385.71	1,739.75	15,698.07	—	6,550.73	372.00	1,025.16
MALDENBOROUGH							
39 Cities	\$2,251,977.00	\$307,248.25	\$451,865.85	\$444,999.92	\$883,984.39	\$59,683.43	\$104,191.16

<sup>1</sup> Treasurer and city clerk.

<sup>2</sup> Treasurer and collector.



TABLE VII. — *Maintenance of Departments* — Continued.  
*1 E. Other General Departments of General Government.*

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON . . . . .	\$612,183.23	\$118,259.40	\$46,358.93	—	\$84,717.60	—	\$23,060.34	\$240,590.65	\$99,196.31
WORCESTER . . . . .	101,939.06	10,799.55	13,741.64	\$6,993.37	—	\$13,786.97	23,961.23	29,907.85	2,748.45
SPRINGFIELD . . . . .	116,925.41	10,736.70	15,179.60	2,199.06	4,733.57	36,592.57	17,051.76	16,366.38	14,064.87
NEW BEDFORD . . . . .	93,772.55	3,920.72	32,415.54	2,000.00	—	27,554.63	8,540.42	16,252.90	4,888.34
FALL RIVER . . . . .	138,797.33	79,516.79	15,149.23	535.30	—	14,154.88	11,143.84	16,755.38	1,541.91
LOWELL . . . . .	69,547.75	9,200.49	11,707.00	2,064.77	3,499.90	11,399.40	7,038.68	31,217.19	11,419.42
CAMBRIDGE . . . . .	69,532.77	9,033.88	14,380.23	3,928.22	—	6,501.18	7,026.78	28,042.63	619.85
LYNN . . . . .	49,572.70	7,934.09	7,213.52	—	—	9,563.72	7,378.29	12,519.24	4,963.84
LAWRENCE . . . . .	54,273.78	3,600.00	8,992.92	2,058.35	—	9,771.27	5,267.87	18,218.27	6,365.10
SOMERVILLE . . . . .	46,236.61	3,719.27	9,699.18	2,945.39	—	9,360.83	6,357.93	7,832.56	4,371.25
BROCKTON . . . . .	46,343.92	3,245.76	9,646.74	—	—	17,714.07	5,585.73	1,319.42	1,319.42
HAVERHILL . . . . .	49,159.97	3,789.82	6,946.58	2,093.78	13,199.92	10,471.68	3,802.05	8,755.74	100.00
HOYOKO . . . . .	25,105.36	2,380.00	6,414.57	373.51	—	6,703.53	—	5,027.05	3,217.70
HAVERHILL . . . . .	22,972.12	2,307.35	5,279.94	2,045.15	—	8,316.32	—	4,808.86	214.50
MALDEN . . . . .	39,683.80	4,571.40	6,151.29	2,045.15	6,961.81	15,206.50	—	5,528.97	463.83
QUINCY . . . . .	55,926.07	5,682.10	10,931.18	1,888.92	—	23,737.08	8,188.81	4,744.23	753.75
NEWTON . . . . .	26,693.41	3,477.83	5,496.31	1,888.92	—	6,260.02	4,025.96	4,964.61	—
CHELSEA . . . . .	33,224.34	5,412.35	5,789.48	1,881.32	—	7,993.33	1,742.74	5,459.79	—
SALEM . . . . .	32,050.76	1,375.00	6,827.44	—	—	4,619.47	4,460.84	5,778.58	4,943.23
PITTSFIELD . . . . .	31,849.11	2,498.75	6,273.08	1,984.26	7,941.97	9,993.23	—	5,778.58	134.54
FITCHBURG . . . . .	33,709.24	1,445.77	5,932.67	771.58	7,842.36	10,695.01	—	3,665.91	504.44
EVERETT . . . . .	25,157.08	2,305.05	7,416.00	2,848.81	5,719.95	5,962.32	—	8,297.55	846.71
MEDFORD . . . . .	23,658.89	4,269.48	5,889.91	1,500.00	—	2,433.07	2,361.61	7,095.32	4,917.18
TAUNTON . . . . .	17,109.27	1,105.35	4,931.49	1,687.99	—	7,866.44	—	1,483.00	109.50
CHICOPEE . . . . .	28,516.53	3,942.60	4,161.65	1,600.00	—	11,092.21	2,178.22	1,483.00	35.00
WALTHAM . . . . .	25,371.52	2,455.00	3,696.70	—	11,263.18	4,231.52	—	2,178.22	3,106.34
REVERE . . . . .	19,755.85	3,203.50	5,739.54	1,553.16	—	3,685.53	—	1,176.00	2,549.12
GLoucester . . . . .	21,926.58	1,799.91	5,163.75	1,428.88	4,221.10	5,319.09	—	3,367.54	1,206.58
BEVERLY . . . . .	19,088.60	1,093.19	4,639.74	—	3,685.25	4,868.32	—	3,858.87	104.98
NORTH ADAMS . . . . .	15,090.71	1,307.19	6,458.53	1,005.00	—	2,868.12	—	3,195.77	1,676.33
NORTHAMPTON . . . . .	5,936.10	1,074.75	2,738.58	—	—	—	—	3,027.09	394.78
LEominster . . . . .	—	—	—	—	—	—	—	2,142.77	—
Attleboro . . . . .	19,333.53	854.30	3,354.08	1,124.41	6,549.32	8,366.55	—	973.45	1,465.50
PLabody . . . . .	8,085.69	2,068.90	3,528.36	—	—	—	—	2,662.11	—
WESTFIELD . . . . .	11,203.00	1,220.24	3,169.83	—	4,992.49	—	—	1,469.02	22.89
MELROSE . . . . .	17,895.48	1,013.30	3,169.83	—	5,169.70	6,976.27	—	1,299.92	266.46
GARDNER . . . . .	6,086.66	1,675.35	2,350.00	—	—	—	—	2,061.31	—
Woburn . . . . .	16,231.72	1,133.17	3,364.24	550.00	7,273.28	150.00	—	3,761.03	—
NEWBURYPORT . . . . .	5,088.54	1,687.72	2,406.32	200.00	—	—	—	1,794.50	—
MARLBOROUGH . . . . .	10,092.41	1,491.04	2,800.48	—	—	3,330.00	—	2,371.39	99.50
39 Cities . . . . .	\$2,063,137.05	\$326,607.06	\$322,337.77	\$48,731.01	\$177,741.40	\$327,577.23	\$150,162.10	\$531,348.86	\$178,631.62

<sup>1</sup> Included in Table 1 D. See Treasurer.

TABLE VII. — Maintenance of Departments — Continued.  
2. Protection of Persons and Property.

Cities.	Population of 1920	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
Boston . . . . .	748,060	\$7,784,265.31	\$4,049,258.46	\$3,319,814.80	\$17,012.18	\$344,094.91	\$36,966.72	\$17,118.24
Worcester . . . . .	179,754	1,382,868.96	690,095.79	626,370.49	2,344.90	38,930.70	24,509.03	618.05
Springfield . . . . .	129,614	1,301,359.56	527,149.36	692,980.58	1,839.84	43,517.68	35,747.10	125.00
New Bedford . . . . .	121,217	1,001,334.01	488,621.59	453,872.05	1,054.23	35,528.12	20,336.87	1,921.15
Fall River . . . . .	120,485	909,312.38	450,696.07	424,961.90	469.13	19,211.82	12,033.46	1,940.00
Lowell . . . . .	112,759	760,283.91	334,176.53	393,391.69	2,080.42	20,102.79	10,377.48	155.00
Cambridge . . . . .	109,694	814,392.05	335,928.15	340,984.97	316.00	18,813.34	16,926.89	41,422.70
Lynn . . . . .	99,148	640,520.76	261,848.32	337,319.86	501.50	5,882.12	8,209.00	26,759.96
Lawrence . . . . .	94,270	653,156.98	287,399.05	341,822.28	1,740.16	13,120.18	4,972.80	4,102.51
Rockville . . . . .	93,091	477,886.37	202,366.62	240,241.01	352.00	4,702.10	3,333.51	20,891.33
Brookton . . . . .	66,254	458,130.14	178,266.24	256,670.45	53.13	10,953.09	12,227.23	—
Holyoke . . . . .	60,203	534,088.54	203,846.93	316,159.53	17.74	8,298.45	5,765.89	—
Haverhill . . . . .	53,884	336,951.55	130,654.61	184,996.88	16.50	7,025.79	13,783.40	474.37
Malden . . . . .	49,103	305,150.46	122,049.81	176,099.14	483.90	10,095.72	11,851.11	575.78
Quincy . . . . .	47,576	349,032.65	149,313.61	170,209.41	1,259.07	9,724.09	11,898.21	628.26
Newton . . . . .	46,054	441,536.73	202,965.09	183,014.60	500.00	11,116.39	43,178.07	762.58
Chelsea . . . . .	43,184	331,925.14	130,326.05	175,120.85	200.00	9,267.76	1,618.33	15,392.15
Salem . . . . .	42,429	293,905.53	110,374.68	140,791.22	200.00	4,711.07	17,611.93	14,306.65
Pittsfield . . . . .	41,763	212,059.33	108,355.49	132,157.42	530.00	8,115.74	3,748.84	8,149.04
Fitchburg . . . . .	41,029	267,875.58	102,644.22	152,104.50	890.63	3,909.67	6,262.77	1,973.70
Everett . . . . .	40,120	265,288.38	107,561.53	134,539.93	205.00	9,603.52	3,228.83	8,149.27
Medford . . . . .	39,038	256,341.86	92,965.45	141,134.46	2,602.06	9,407.06	6,422.43	8,800.40
Taunton . . . . .	37,137	235,539.82	95,704.04	118,030.81	—	1,799.05	8,963.07	11,042.85
Chicopee . . . . .	36,214	215,932.55	83,883.37	124,429.60	—	6,031.70	1,557.68	50.00
Waltham . . . . .	30,915	210,999.89	81,146.46	78,846.20	1,376.54	4,400.45	21,534.54	23,695.70
Revere . . . . .	28,823	194,869.61	69,270.17	109,109.29	311.00	3,758.78	4,042.00	8,689.37
Gloucester . . . . .	22,947	158,767.52	68,468.77	76,749.04	—	1,924.93	9,203.52	2,049.96
Beverly . . . . .	22,561	184,017.54	84,378.73	82,134.53	—	4,023.67	4,883.57	8,387.04
North Adams . . . . .	22,282	110,303.79	53,310.60	52,149.52	—	2,094.64	428.52	2,320.51
Northampton . . . . .	21,951	116,119.44	42,927.32	64,685.91	792.25	4,191.11	3,402.85	120.00
Leominster . . . . .	19,744	101,544.95	18,723.09	69,792.49	—	3,418.31	9,361.06	250.00
Attleboro . . . . .	19,731	124,062.13	34,734.95	83,160.84	—	2,238.92	3,337.42	590.00
Pembury . . . . .	19,552	150,617.03	41,802.95	84,787.91	—	5,170.57	14,881.74	973.86
Westfield . . . . .	18,004	80,811.00	35,539.66	38,909.94	1,003.17	2,332.97	3,025.26	—
Melrose . . . . .	18,204	94,625.80	37,241.55	44,093.69	—	3,509.31	9,402.27	318.98
Gardner . . . . .	16,971	64,687.28	22,933.94	32,957.61	—	4,839.32	3,951.41	5.00
Woburn . . . . .	16,574	82,033.37	33,510.47	42,974.93	283.22	1,400.62	3,606.53	197.60
Newburyport . . . . .	15,618	76,397.95	36,206.54	32,876.26	—	1,162.03	5,748.62	404.50
Marlborough . . . . .	15,028	82,368.68	29,987.73	40,144.83	399.86	2,784.42	9,051.84	—
39 Cities . . . . .	2,761,985	\$22,061,471.93	\$10,205,584.47	\$10,453,606.51	\$38,834.43	\$696,362.91	\$433,512.10	\$233,571.51

TABLE VII. — *Maintenance of Departments* — Continued.  
*2 B. Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$4,019,258.46	\$3,612,729.53	\$10,917.08	\$203,331.50	\$51,560.31	\$107,426.28	\$60,293.76
WORCESTER	690,095.79	636,703.19	—	26,859.79	5,910.44	7,964.02	12,658.35
SPRINGFIELD	527,149.36	481,511.94	—	14,189.59	4,376.27	4,880.09	19,191.77
NEW BEDFORD	488,621.59	466,369.68	—	9,105.04	3,665.58	4,951.76	4,529.53
FALL RIVER	450,696.07	423,307.18	542.46	4,692.89	5,058.35	6,622.90	10,472.99
LOWELL	331,176.53	311,272.29	106.45	7,509.94	3,202.83	5,930.82	3,194.40
CAMBRIDGE	395,928.15	377,482.08	—	8,942.66	1,429.25	3,930.30	4,146.86
LYNN	261,848.32	242,580.61	—	8,831.68	3,413.54	445.00	1,676.89
LAWRENCE	287,399.05	258,694.68	354.00	11,231.40	2,625.19	3,911.28	10,599.50
SOMERVILLE	202,366.62	193,710.62	—	7,121.08	2,539.55	643.39	3,351.98
BROCKTON	178,226.24	163,854.74	330.15	7,056.19	1,500.28	2,232.07	3,192.81
HOLYOKE	203,846.93	190,162.06	—	4,842.28	—	66.38	2,828.93
HAVERHILL	120,654.61	121,011.07	—	3,026.67	892.96	294.98	1,215.77
MALDEN	122,019.81	113,271.47	—	3,395.00	1,608.72	558.85	1,215.77
QUINCY	149,313.61	138,460.03	—	6,729.08	1,010.16	1,124.12	1,990.22
NEWTON	202,965.09	191,112.36	—	7,248.09	289.20	2,353.91	1,961.53
CHELSEA	130,326.03	116,309.22	—	8,263.83	2,224.38	2,422.95	1,105.07
SALEM	116,374.66	108,982.85	—	2,463.30	1,826.13	1,249.35	1,853.03
PITTSFIELD	108,355.49	101,635.02	—	3,615.29	1,105.15	307.86	1,692.17
FITCHBURG	102,044.22	93,548.52	—	3,105.92	1,924.93	1,206.67	2,858.18
LYVERETT	107,561.83	103,320.11	—	2,011.07	798.47	382.48	1,049.70
NORFOLK	92,955.45	87,282.07	—	3,103.52	1,427.98	268.43	873.45
TAUNTON	95,704.04	88,700.70	—	3,077.91	1,799.35	675.43	1,450.65
CHICOPEE	83,883.57	79,283.97	—	3,228.61	157.74	128.05	1,085.20
WALHAM	81,146.46	74,807.25	—	3,667.16	1,745.76	293.00	633.29
REVERE	69,270.17	61,112.88	—	5,762.57	977.55	87.33	1,329.84
GLOUCESTER	68,468.77	57,914.99	—	2,788.85	2,080.24	1,926.58	3,758.11
BEVERLY	84,378.73	77,214.62	—	2,997.44	1,184.53	298.47	2,892.80
NORTH ADAMS	53,310.60	49,833.00	—	362.23	908.21	28.47	1,978.69
NORTHAMPTON	42,927.32	36,993.75	—	1,589.20	1,524.97	462.77	2,356.63
LEOMINSTER	18,723.09	16,902.97	—	1,199.92	—	—	620.20
ATLEBORO	34,734.95	29,218.64	—	1,880.57	362.26	165.70	3,107.78
PEABODY	44,802.95	39,691.00	—	3,466.40	9.75	379.47	1,239.33
WESTFIELD	35,539.66	33,375.23	—	527.20	83.35	195.34	1,358.54
MELROSE	37,241.55	34,536.47	—	1,476.02	70.30	970.36	1,158.56
GARDNER	22,933.94	20,030.65	—	1,037.89	101.28	39.33	437.04
WOBURN	33,510.47	32,030.53	—	961.14	21.93	180.74	445.53
NEWBURYPORT	36,206.54	33,224.55	234.75	407.03	1,713.94	270.96	936.51
MARLBOROUGH	29,987.73	27,377.51	—	474.24	928.48	—	—
39 Cities	\$10,205,584.47	\$9,340,160.06	\$12,484.89	\$386,563.19	\$115,048.81	\$165,340.66	\$183,986.86

TABLE VII. — *Maintenance of Departments* — Continued.  
*2 C. Fire Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Other Expenses
BOSTON.	\$3,319,814.80	\$2,549,253.31	\$10,248.70	\$427,009.69	—	\$131,271.73	\$179,255.91	\$22,775.46
WORCESTER.	626,370.49	562,055.16	4,302.35	—	—	12,268.88	15,218.55	10,098.88
SPRINGFIELD.	692,980.58	630,276.35	—	30,565.37	—	20,578.18	7,954.72	3,605.96
NEW BEDFORD.	453,872.05	420,729.50	—	10,315.33	—	10,217.75	7,672.12	4,937.34
FALL RIVER.	424,961.90	369,634.24	—	27,555.56	—	7,847.16	18,636.66	1,288.28
LOWELL.	393,391.69	349,082.18	4,114.23	14,638.59	—	11,985.31	9,189.11	4,382.27
CAMBRIDGE.	340,984.97	321,015.31	303.93	5,834.39	—	7,897.78	3,931.96	701.60
LYNN.	337,319.86	318,161.03	—	9,671.09	—	6,506.90	2,533.03	627.72
LAWRENCE.	341,822.28	292,192.90	1,537.42	24,346.54	—	6,105.41	13,288.43	3,711.58
SOMERVILLE.	240,241.01	219,963.63	1,243.56	13,600.49	—	7,317.06	3,691.31	1,306.94
BROCKTON.	256,670.45	232,443.13	—	14,176.91	—	4,721.18	4,557.49	1,318.16
HOLYOKE.	316,159.53	265,255.27	—	17,816.08	—	10,669.49	5,076.32	2,828.71
HAVERTHILL.	184,996.88	141,062.18	—	9,973.23	—	4,901.32	5,076.32	762.68
HAVERHILL.	160,094.14	136,774.23	—	13,589.57	—	2,896.78	2,661.37	1,810.19
QUINCY.	176,209.41	149,810.34	—	16,914.80	—	3,712.83	9,813.80	1,250.16
NEWTON.	183,014.60	147,123.51	3,722.59	13,781.39	—	3,712.83	4,144.74	727.53
CHELSEA.	175,120.85	123,382.53	—	10,298.45	—	4,296.22	2,150.13	140.79
SALEM.	140,791.22	123,382.53	—	10,298.45	—	2,619.13	984.03	663.89
PITTSFIELD.	83,157.42	76,279.50	157.47	2,390.66	—	2,619.13	984.03	726.63
PITTSBURG.	152,104.59	138,350.35	1,793.38	5,518.28	—	3,237.29	2,586.94	618.35
EVERETT.	136,539.93	120,574.01	1,339.14	5,033.37	—	2,587.47	1,919.65	2,166.26
MEDFORD.	141,154.46	127,733.54	956.00	6,203.59	—	3,793.63	1,946.25	521.15
TAUNTON.	118,030.81	101,108.10	—	6,203.59	—	4,961.21	2,449.02	1,673.48
CHICOPEE.	124,429.60	99,488.86	1,309.75	7,702.75	—	3,067.32	5,657.33	653.95
WALTHAM.	78,846.20	68,487.99	—	7,702.75	—	2,453.37	1,262.32	426.99
REVERE.	109,109.29	93,010.23	333.50	8,963.49	—	2,247.47	777.68	3,746.92
GLoucester.	76,719.04	59,297.19	220.39	8,239.24	—	4,144.46	3,019.33	1,808.43
BEVERLY.	82,134.53	69,564.62	745.60	4,165.51	—	4,905.49	2,318.54	434.47
NORTH ADAMS.	52,149.52	43,921.52	740.46	5,275.67	—	1,753.99	1,246.06	409.55
NORHAMPTON.	64,835.91	51,440.86	144.00	2,077.94	—	2,036.49	2,036.49	777.70
LEOMINSTER.	69,792.49	42,443.48	2,263.50	5,697.39	—	2,072.27	1,011.58	751.58
ATTLEBORO.	83,160.84	57,922.73	—	5,275.67	14,904.00	2,721.04	1,275.69	3,518.90
PEABODY.	84,787.91	53,900.84	—	10,805.52	15,090.00	2,207.85	1,275.69	2,751.89
WESFIELD.	38,909.94	33,204.73	1,926.27	2,219.98	3,411.00	3,869.85	7,612.54	1,261.89
MELROSE.	44,093.69	33,988.56	—	5,704.88	—	806.38	403.32	275.53
WINDHAM.	32,957.61	25,069.25	57.00	4,016.10	—	1,597.35	1,629.91	1,116.81
WINDHAM.	42,974.93	36,145.59	—	3,997.25	145.50	2,037.91	900.15	1,334.20
NEWBURYPORT.	32,876.26	32,677.58	9,030.48	2,426.07	3,513.80	1,828.39	780.46	365.80
MARLBOROUGH.	40,144.83	28,613.86	532.09	1,805.28	6,760.00	1,402.37	2,163.63	289.36
39 Cities	\$10,453,606.51	\$8,760,007.42	\$47,233.75	\$797,939.75	\$88,297.01	\$324,772.25	\$350,064.19	\$85,292.14



TABLE VII. — *Maintenance of Departments — Continued.*  
*of D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Scaler of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$14,656.37	\$2,355.81	\$213,787.94	\$88,711.70	\$41,595.27	\$24,995.35	\$11,971.37	—	—	\$4,193.85	\$12,924.39	
WORCESTER	—	2,344.90	12,233.19	8,795.89	17,901.62	7,585.28	16,923.75	—	—	600.00	18.05	
SPRINGFIELD	—	1,839.84	33,956.54	1,289.75	8,271.39	6,164.69	29,582.41	—	—	—	125.00	
NEW BEDFORD	320.05	734.18	10,306.41	14,999.13	10,222.58	10,174.28	10,162.59	—	—	95.31	1,825.81	
FALL RIVER	—	469.13	1,420.67	9,828.37	7,962.78	7,714.35	4,074.07	\$245.04	—	1,930.00	10.00	
LOWELL	—	2,080.42	7,624.98	4,360.10	8,111.71	7,752.70	2,624.07	—	—	5.00	150.00	
CAMBRIDGE	—	316.00	10,070.00	—	8,713.34	6,000.00	10,926.89	—	\$38,146.73	257.25	3,018.72	
Lynn	—	501.50	—	—	5,882.12	4,484.86	3,724.14	—	23,756.34	1,800.00	1,203.62	
LAWRENCE	180.16	1,560.00	5,311.77	2,545.55	5,262.86	4,972.80	5,343.49	—	19,801.53	2,007.50	2,095.01	
SOMERVILLE	—	352.00	1,900.00	—	2,802.10	3,990.02	5,430.03	—	—	—	1,086.80	
BROCKTON	—	353.13	2,690.00	3,934.57	3,338.52	6,797.20	4,593.33	655.92	—	474.37	—	
HOLYOKE	—	17.74	2,154.67	2,214.38	3,329.40	5,114.64	5,422.66	—	—	—	—	
HAVERHILL	—	16.30	5,725.77	2,316.66	1,983.36	8,360.74	4,850.00	—	—	—	575.78	
HAVERHILL	—	483.90	5,737.93	1,800.00	2,537.79	7,001.11	4,850.00	—	—	—	628.26	
MAIDEN	—	—	3,065.83	3,962.26	2,696.00	8,925.64	2,972.37	—	—	—	762.58	
QUINCY	1,259.07	—	8,269.89	—	2,846.50	28,441.16	14,736.91	—	14,875.37	—	516.78	
NEWTON	—	500.00	4,866.09	—	4,401.67	1,499.75	118.58	—	13,431.65	875.00	—	
CHELSEA	—	200.00	2,162.74	—	2,548.33	4,971.31	12,640.62	—	7,769.04	380.00	—	
SALEM	—	530.00	2,082.44	1,888.84	14,144.46	—	1,971.11	1,777.73	—	1,825.00	—	
PITTSFIELD	—	—	—	—	3,999.67	3,161.56	2,705.01	396.20	7,650.02	—	148.70	
FITCHBURG	—	890.63	6,504.58	—	3,098.94	3,228.83	3,194.44	—	8,315.66	—	499.25	
EVERETT	—	—	2,652.73	—	1,754.33	3,227.99	4,213.53	—	9,074.85	1,852.00	484.74	
MEDFORD	2,000.00	602.06	—	—	1,799.05	4,749.54	1,154.68	—	—	—	116.00	
TAUNTON	—	—	—	150.00	3,114.05	401.00	1,154.68	2.00	—	—	50.00	
CHICOPEE	—	—	2,767.65	—	2,490.45	7,178.18	14,356.36	—	22,687.89	—	1,007.81	
WALTHAM	—	1,376.54	1,910.00	—	1,792.88	1,010.50	3,031.50	—	8,113.31	222.00	—	
REVERE	—	—	1,965.90	—	1,831.54	7,018.33	683.70	1,561.79	2,049.96	—	—	
GLoucester	—	311.00	93.39	—	1,897.34	3,633.57	1,250.00	—	8,262.79	334.25	354.06	
BEVERLY	—	—	2,126.33	—	2,094.64	—	428.52	—	2,315.51	5.00	—	
NORTH ADAMS	—	—	—	—	1,253.00	14.70	3,362.90	25.25	—	—	120.00	
NORTHAMPTON	—	792.25	1,372.01	1,566.10	1,638.00	5,242.68	3,362.90	—	—	150.00	100.00	
LEOMINSTER	—	—	642.21	1,138.10	1,138.10	668.75	4,118.38	—	—	500.00	90.00	
ATTLEBORO	—	—	220.52	220.52	1,279.15	7,081.91	2,667.67	—	—	973.86	—	
PEABODY	—	—	1,273.70	2,036.86	1,860.01	7,081.91	6,777.50	1,022.33	—	—	—	
WESTFIELD	1,003.17	—	1,257.88	—	1,075.09	1,295.36	1,729.90	—	—	59.00	259.98	
MELROSE	—	—	644.50	1,849.94	1,014.87	4,197.61	5,264.66	—	—	—	5.00	
GARDNER	—	—	1,000.00	2,354.53	1,484.79	3,606.53	1,942.45	270.96	—	—	197.60	
WOBURN	—	283.22	226.35	500.00	960.62	3,431.60	2,317.02	—	400.00	—	4.50	
WOBURN	—	—	531.75	—	935.68	6,224.15	2,758.19	69.50	—	—	—	
NEWBURYPORT	—	—	—	—	—	—	—	—	—	—	—	
MARLBOROUGH	—	399.86	—	—	1,655.52	—	—	—	—	—	—	
<b>39 Cities</b>	<b>\$18,415.65</b>	<b>\$20,418.78</b>	<b>\$356,095.09</b>	<b>\$157,560.30</b>	<b>\$182,707.52</b>	<b>\$217,456.67</b>	<b>\$210,028.71</b>	<b>\$6,026.72</b>	<b>\$186,653.65</b>	<b>\$18,539.39</b>	<b>\$28,378.47</b>	

<sup>1</sup> Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1920	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	748,060	\$4,453,203.33	\$978,143.36	\$3,432,752.85	\$42,307.12
WORCESTER . . .	179,754	599,156.34	237,854.51	350,245.82	11,056.01
SPRINGFIELD . . .	129,614	530,495.06	129,578.92	385,905.39	15,010.75
NEW BEDFORD . . .	121,217	748,885.40	215,406.92	529,848.18	3,630.30
FALL RIVER . . .	120,485	433,605.10	245,298.46	183,405.14	4,901.50
LOWELL . . .	112,759	411,273.67	139,808.50	259,014.48	12,450.69
CAMBRIDGE . . .	109,694	663,971.23	165,228.34	495,743.68	2,999.21
LYNN . . .	99,148	335,676.66	112,157.38	221,666.91	1,852.37
LAWRENCE . . .	94,270	456,957.96	124,185.61	325,772.67	6,999.68
SOMERVILLE . . .	93,091	334,329.29	55,659.36	278,669.93	—
BROCKTON . . .	66,254	294,370.39	85,456.89	199,221.26	9,692.24
HOLYOKE . . .	60,203	296,540.79	129,107.95	151,862.95	15,569.89
HAVERHILL . . .	53,884	175,476.84	81,723.62	93,753.22	—
MALDEN . . .	49,103	197,752.43	41,479.38	153,823.19	2,449.86
QUINCY . . .	47,876	237,911.25	82,276.89	151,695.55	3,938.81
NEWTON . . .	46,054	240,055.73	42,673.17	197,382.56	—
CHELSEA . . .	43,184	112,823.75	25,065.78	87,696.90	61.07
SALEM . . .	42,529	180,631.93	38,225.45	141,033.13	1,373.35
PITTSFIELD . . .	41,763	87,635.37	32,900.01	54,735.36	—
FITCHBURG . . .	41,029	121,820.14	46,010.83	74,613.31	1,196.00
EVERETT . . .	40,120	102,306.04	24,048.43	78,257.61	—
MEDFORD . . .	39,038	130,910.99	20,256.78	110,254.21	400.00
TAUNTON . . .	37,137	95,557.24	44,241.20	48,827.27	2,488.77
CHICOPEE . . .	36,214	78,036.18	30,418.07	47,618.11	—
WALTHAM . . .	30,915	112,250.90	26,876.15	85,374.75	—
REVERE . . .	28,823	86,828.08	17,763.83	69,064.25	—
GLOUCESTER . . .	22,947	53,203.80	34,389.58	18,814.22	—
BEVERLY . . .	22,561	71,859.28	40,681.31	30,761.97	416.00
NORTH ADAMS . . .	22,282	33,541.90	15,786.37	17,755.53	—
NORTHAMPTON . . .	21,951	41,528.16	27,606.89	13,921.27	—
LEOMINSTER . . .	19,744	18,932.58	14,162.34	4,770.24	—
ATTLEBORO . . .	19,731	49,003.41	33,235.03	15,598.82	169.56
PEABODY . . .	19,552	79,899.29	20,395.67	59,378.62	125.00
WESTFIELD . . .	18,604	30,319.77	13,647.88	15,883.96	787.93
MELROSE . . .	18,204	71,661.69	10,708.89	57,917.28	3,035.52
GARDNER . . .	16,971	51,899.42	25,119.53	26,779.89	—
WOBURN . . .	16,574	27,453.12	11,696.90	15,756.22	—
NEWBURYPORT . . .	15,618	23,829.61	8,588.69	15,240.92	—
MARLBOROUGH . . .	15,028	23,512.75	7,876.47	15,636.28	—
39 Cities . . .	2,761,985	\$12,095,106.87	\$3,435,741.34	\$8,516,453.90	\$142,911.63

TABLE VII. — Maintenance of Departments — Continued.  
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$978,143.36	\$200,148.81	\$14,281.48	\$442,973.17	\$59,815.21	\$178,266.84	\$65,668.14	\$16,989.71
WORCESTER	237,854.51	36,925.97	77,779.29	86,946.16	2,581.85	24,274.89	4,977.28	4,369.07
SPRINGFIELD	129,578.92	30,476.69	22,109.65	35,382.37	2,097.75	30,934.90	1,700.00	6,877.56
NEW BEDFORD	215,406.92	68,291.21	25,377.44	76,523.20	2,666.05	37,537.02	15,012.00	
FALL RIVER	245,298.46	43,134.12	60,565.27	120,249.08	2,330.25	11,122.04	4,462.50	3,435.20
LOWELL	139,808.50	28,975.42	22,181.54	57,632.89	2,502.65	21,281.91	1,804.03	5,430.06
CAMBRIDGE	165,228.34	37,143.14	34,044.62	59,073.48	921.00	24,133.23	5,994.96	3,917.91
LYNN	112,157.38	16,499.59	33,218.50	47,692.75	835.50	9,931.61	1,375.00	3,444.43
LAWRENCE	124,185.61	14,440.68	7,844.20	55,017.51		3,988.21	2,230.66	3,549.75
SOMERVILLE	55,659.36	12,736.92	230,619.09	—	1,002.17	7,972.06	2,280.36	5,018.76
BROCKTON	85,456.89	18,155.28	8,476.42	41,073.90	1,048.69	9,512.64	4,568.27	2,591.68
HOLYOKE	129,107.95	44,242.39	36,077.77	34,790.23	1,078.69	6,948.70	2,318.86	3,681.31
HAVERHILL	81,723.62	19,956.33	28,716.05	28,123.91	830.05	9,969.85	1,063.00	1,339.38
MALDEN	41,479.38	4,681.11	21,688.39	7,800.79	498.60	5,399.65	1,410.84	
QUINCY	82,276.17	14,241.92	11,429.00	41,246.83	689.77	11,828.92	706.00	2,034.45
NEWTON	42,673.87	10,641.30	11,840.67	6,093.05	661.25	12,181.74	250.00	1,005.16
CHELSEA	25,065.78	8,800.77	3,846.64	6,080.01	787.50	3,811.02	722.25	1,010.99
SALEM	38,225.45	4,839.73	16,303.17	11,131.26	961.65	2,306.04	12,600.00	
PITTSFIELD	32,900.01	9,549.91	3,691.78	8,721.57	788.50	5,849.66	1,961.19	2,337.37
FITCHBURG	46,010.83	10,562.45	3,024.34	20,736.08	766.92	7,671.89	2,805.00	444.15
EVERETT	24,048.43	6,472.77	3,983.43	3,993.31	451.50	7,374.69	200.00	1,372.70
MEDFORD	20,256.78	6,216.54	5,767.46	58.28	1,600.00	5,764.50	350.00	500.00
TAUNTON	44,241.20	3,456.06	1,842.76	32,066.06	476.35	3,499.97	1,300.00	1,600.00
CHICOPEE	30,418.07	5,779.90	3,068.10	14,871.20	299.75	4,821.75	1,076.00	501.37
WALTHAM	26,876.15	6,302.17	10,697.17	3,173.12	528.00	3,799.76	900.00	1,475.93
REVERE	17,763.83	7,415.86	2,888.58	4,009.64	349.75	2,800.00	—	300.00
GLOUCESTER	34,389.58	2,421.33	287.43	26,359.62	402.25	3,624.73	11,291.22	
BEVERLY	40,681.31	9,030.73	2,588.27	19,499.51	246.29	6,808.76	296.00	2,211.75
NORTH ADAMS	15,786.37	5,879.84	1,004.49	2,500.60	384.54	3,542.68	1,724.65	749.57
NORTHAMPTON	27,606.89	5,104.96	10,293.67	6,188.92	855.10	4,218.14	1,724.65	501.72
LEOMINSTER	14,162.34	6,715.89	613.03	1,999.66	125.50	2,700.00	1,591.66	416.60
ATLANTIC	33,235.03	2,502.92	141.60	25,308.11	296.90	3,335.50	900.00	750.00
PEABODY	20,395.67	3,612.11	—	11,135.69	397.28	2,412.50	1,638.09	1,200.00
WESTFIELD	13,647.88	3,491.46	277.87	5,773.04	263.00	2,592.51	1,050.00	200.00
MELROSE	10,708.89	4,308.90	3,114.98	971.45	187.06	1,348.50	278.00	500.00
GLAIDNER	25,119.33	4,768.98	8,790.19	2,697.03	182.60	6,710.87	1,000.00	970.16
WOBURN	11,696.90	4,528.75	1,500.65	2,231.81	284.15	2,402.54	650.00	304.00
NEWBURYPORT	8,588.69	1,815.44	—	3,569.25	130.50	1,502.50	850.00	791.00
MARLBOROUGH	7,876.47	1,867.75	206.99	2,610.04	255.00	2,100.69	600.00	200.00
39 Cities	\$3,435,741.34	\$747,850.88	\$530,011.98	\$1,356,420.21	\$94,424.18	\$494,327.01	\$130,555.34	\$82,151.74

<sup>1</sup> Includes inspection of milk and vinegar.<sup>2</sup> Includes tuberculosis.

TABLE VII. — *Maintenance of Departments* — Continued.  
*3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,432,752.85	\$475,106.25	\$164,947.90	\$1,884,989.42	\$907,709.28
WORCESTER . . .	350,245.82	108,935.55	—	149,167.70	92,142.57
SPRINGFIELD . . .	385,905.39	44,164.04	—	231,661.64	110,079.71
NEW BEDFORD . . .	529,848.18	77,548.94	—	281,437.43	170,861.81
FALL RIVER . . .	183,405.14	2,480.90	—	129,072.75	51,851.49
LOWELL . . .	259,014.48	8,516.52	—	152,815.82	97,682.14
CAMBRIDGE . . .	495,743.68	28,018.07	63,076.25	277,029.59	127,619.77
LYNN . . .	221,666.91	30,293.81	—	153,326.95	38,046.15
LAWRENCE . . .	325,772.67	19,971.57	—	255,805.27	49,995.83
SOMERVILLE . . .	278,669.93	10,868.48	53,537.71	179,676.44	34,587.30
BROCKTON . . .	199,221.26	81,836.25	—	89,823.07	27,561.94
HOLYOKE . . .	151,862.95	4,583.08	—	109,530.56	37,749.31
HAYVERHILL . . .	93,753.22	4,528.18	—	60,568.25	28,656.79
MALDEN . . .	153,823.19	6,539.87	28,221.15	97,070.40	21,991.77
QUINCY . . .	151,695.55	35,221.15	19,531.57	75,309.61	21,633.22
NEWTON . . .	197,382.56	33,729.05	18,791.59	101,410.99	43,450.93
CHELSEA . . .	87,696.90	5,999.85	24,814.53	34,750.00	22,132.52
SALEM . . .	141,033.13	63,853.09	—	52,774.93	24,405.11
PITTSFIELD . . .	54,735.36	32,014.15	—	6,696.04	16,025.17
FITCHBURG . . .	74,613.31	19,735.67	—	27,604.54	27,273.10
EVERETT . . .	78,257.61	6,111.12	23,057.44	34,491.55	14,597.50
MEDFORD . . .	110,254.21	3,586.98	22,447.83	62,862.33	21,357.07
TAUNTON . . .	48,827.27	14,620.24	—	12,758.63	21,448.40
CHICOPEE . . .	47,618.11	5,931.09	—	28,062.89	13,624.13
WALTHAM . . .	85,374.75	15,853.36	12,618.60	40,219.42	16,683.37
REVERE . . .	69,064.25	17,109.86	16,566.93	28,350.64	7,036.82
GLOUCESTER . . .	18,814.22	4,954.68	—	5,698.35	8,161.19
BEVERLY . . .	30,761.97	4,314.32	—	14,518.04	11,929.61
NORTH ADAMS . . .	17,755.53	3,914.37	—	5,198.00	8,643.16
NORTHAMPTON . . .	13,921.27	5,643.17	—	2,629.28	5,648.82
LEOMINSTER . . .	4,770.24	407.04	—	2,684.35	1,678.85
ATTLEBORO . . .	15,598.82	3,631.02	—	2,400.60	9,567.20
PEABODY . . .	59,378.62	47,535.78	—	4,454.39	7,388.45
WESTFIELD . . .	15,883.96	4,835.38	—	1,816.25	9,232.33
MELROSE . . .	57,917.28	13,753.90	10,470.87	27,027.48	6,665.03
GARDNER . . .	26,779.89	19,946.57	—	5,633.32	1,200.00
WOBURN . . .	15,756.22	3,114.61	9,538.53	782.50	2,320.58
NEWBURYPORT . . .	15,240.92	694.03	—	10,660.61	3,886.28
MARLBOROUGH . . .	15,636.28	9,399.03	—	3,377.15	2,860.10
<b>39 Cities</b> . . .	<b>\$8,516,453.90</b>	<b>\$1,279,301.02</b>	<b>\$467,620.90</b>	<b>\$4,644,147.18</b>	<b>\$2,125,384.80</b>



TABLE VII. — *Maintenance of Departments* — Continued.  
4. Highways.

Cities.	Population of 1920	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON . . . . .	748,060	\$3,886,377.21	\$163,714.17	\$2,329,942.53	\$151,841.28	\$364,713.64	\$108,842.33	\$746,831.63	\$20,491.63
WORCESTER . . . . .	129,754	911,051.98	18,370.36	420,050.05	15,058.25	110,008.34	109,716.75	282,811.65	5,136.58
SPRINGFIELD . . . . .	179,614	881,253.00	35,220.25	471,927.58	10,828.96	152,723.29	159,473.23	159,473.23	9,461.69
NEW BEDFORD . . . . .	121,217	466,876.88	25,196.55	228,986.29	49,135.92	38,384.71	167.72	116,570.96	11,434.79
FALL RIVER . . . . .	120,485	483,461.67	15,411.90	238,595.40	14,409.92	25,639.02	60,803.97	126,690.66	1,913.80
LOWELL . . . . .	112,759	488,502.37	8,437.30	206,239.95	7,480.75	96,279.01	32,600.00	135,909.57	1,466.07
CAMBRIDGE . . . . .	109,694	371,180.84	9,344.50	244,872.76	11,440.75	23,400.00	7,633.54	83,336.63	1,452.66
LYNN . . . . .	99,148	323,958.59	8,659.30	177,261.90	27,467.01	95,016.71	37,500.51	67,008.10	336.00
LAWRENCE . . . . .	93,970	381,402.47	3,894.89	172,225.72	10,276.42	83,200.01	7,202.25	94,607.10	—
SOMERVILLE . . . . .	93,091	191,442.97	1,524.76	152,644.88	8,546.48	34,068.45	34,399.10	74,496.27	—
BROCKTON . . . . .	66,954	200,166.93	8,815.49	80,240.47	12,000.00	20,879.45	4,739.68	63,639.04	3,832.80
HOLYOKE . . . . .	60,203	263,374.73	3,040.42	132,962.53	4,576.06	71,069.47	4,662.63	40,066.27	5,197.35
HAYVERHILL . . . . .	53,884	226,919.85	5,313.41	109,342.10	10,303.35	34,605.08	13,856.14	52,260.56	839.21
MALDEN . . . . .	49,103	173,930.60	11,336.71	57,919.92	2,046.42	16,768.85	37,982.74	45,097.72	2,778.24
QUINCY . . . . .	47,876	209,157.92	2,594.36	136,181.27	5,180.28	33,912.43	37,878.53	50,204.69	3,206.36
NEWTON . . . . .	46,054	475,904.65	12,473.19	241,732.81	18,574.14	67,633.05	45,331.05	81,362.24	8,795.17
CHELSEA . . . . .	43,184	120,608.17	914.40	52,826.04	1,383.92	8,264.09	8,375.22	47,783.53	1,090.97
SALEM . . . . .	42,529	185,440.21	8,578.69	89,385.10	17,737.21	26,344.70	10,841.24	40,451.41	2,101.86
PITTSFIELD . . . . .	41,763	182,966.67	2,666.41	76,060.77	6,734.23	24,130.86	19,116.40	53,505.30	752.70
FITCHBURG . . . . .	41,029	200,212.74	1—	94,891.93	7,962.94	38,540.65	7,652.61	50,591.82	572.79
EVERETT . . . . .	40,120	102,244.74	2,579.26	35,858.65	4,591.04	15,626.01	12,707.60	30,882.18	—
MEDFORD . . . . .	39,038	111,062.80	4,792.82	42,759.12	9,486.48	13,715.03	12,498.25	27,258.97	552.13
TAUNTON . . . . .	37,137	126,230.53	3,518.41	66,835.45	6,944.19	33,917.19	3,276.57	31,000.00	1,338.72
CHICOPEE . . . . .	36,214	151,371.30	5,025.51	63,795.55	8,079.83	39,992.18	5,299.98	27,623.70	1,554.55
WALTHAM . . . . .	30,915	138,558.80	4,612.65	64,377.81	1,419.93	17,956.82	12,937.54	35,480.43	1,773.62
REVERE . . . . .	28,823	66,360.83	2,606.98	38,155.73	1,121.19	4,100.00	—	20,376.93	—
GLoucester . . . . .	22,947	123,428.99	2,859.94	50,186.94	3,630.37	29,000.00	7,000.00	29,862.54	889.20
BEVERLY . . . . .	22,561	152,181.80	183.80	65,515.72	2,918.71	20,099.45	9,200.00	53,139.23	1,124.89
NORTH ADAMS . . . . .	22,282	78,896.97	1—	33,022.78	5,539.94	5,531.76	6,963.56	27,836.93	—
NORTHAMPTON . . . . .	21,951	87,117.15	3,743.41	32,269.99	6,211.58	18,498.42	3,360.72	21,733.72	1,299.31
LEOMINSTER . . . . .	19,744	80,289.26	2,767.31	51,360.04	3,748.05	11,687.02	5,204.08	14,288.36	337.40
ATTLEBORO . . . . .	19,731	80,231.95	3,113.58	33,114.58	4,706.27	6,335.96	12,001.06	21,775.39	278.49
PEABODY . . . . .	19,352	76,635.27	3,135.88	37,060.20	1,860.66	3,415.53	3,415.53	9,110.39	432.36
WESTFIELD . . . . .	18,604	91,311.40	4,203.78	42,649.18	4,864.04	18,850.84	6,910.74	13,000.00	832.52
MELROSE . . . . .	18,204	37,076.99	3,029.99	39,071.82	3,739.07	13,240.06	2,721.21	24,740.77	588.07
GARDNER . . . . .	16,971	122,250.83	4,629.88	73,504.98	1,000.00	17,062.42	9,000.00	20,763.55	—
WOBURN . . . . .	16,574	56,746.16	1—	29,129.88	1,39.29	6,483.28	—	20,760.82	232.89
NEWBURYPORT . . . . .	15,618	52,145.47	2,446.33	27,755.42	1,164.52	4,302.76	3,494.12	17,471.61	1,510.71
MARLBOROUGH . . . . .	15,028	69,116.47	3,790.00	30,710.45	450.74	12,207.06	—	21,895.22	—
39 Cities . . . . .	2,761,985	\$12,556,435.81	\$404,563.01	\$6,374,570.29	\$454,396.85	\$1,651,215.28	\$748,738.40	\$2,828,769.42	\$94,182.56

1 Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*  
5. *Charities.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Adminis- tration	C Alms-house	D Outside Relief by City	E Relief given by Other Cities and Towns	F. MOTHERS' AID		G Municipal Hospitals	H Other Expenses
							By City	By Other Cities and Towns		
BOSTON	748,060	\$3,609,331.68	\$134,100.19	\$409,743.42	\$592,998.87	\$97,889.54	\$700,529.41	\$21,502.33	\$1,488,456.92	\$234,111.00
WORCESTER	179,754	774,320.68	15,774.30	57,202.20	144,897.20	2,425.66	78,736.67	—	473,284.65	—
SPRINGFIELD	129,614	184,670.41	17,103.61	75,763.02	62,984.96	2,614.71	24,718.15	1,345.93	—	—
NEW BEDFORD	121,217	332,433.89	19,409.14	80,396.82	152,572.68	8,138.08	71,113.49	803.68	—	—
FALL RIVER	120,485	343,615.59	12,006.15	72,654.23	104,976.30	4,588.63	37,275.40	1,003.37	110,511.71	—
LOWELL	112,759	318,509.89	5,553.73	149,452.96	66,211.38	4,587.89	88,459.46	4,294.47	—	—
CAMBRIDGE	109,694	373,649.86	12,063.99	40,182.46	91,037.33	10,872.90	90,879.33	4,788.37	123,826.16	—
LYNN	99,148	227,433.49	9,753.99	27,761.37	137,047.53	7,081.82	43,038.82	2,754.96	—	—
LAWRENCE	94,270	224,422.60	6,539.49	119,819.24	52,124.00	3,583.14	41,216.00	190.73	—	—
SOMERVILLE	93,091	108,524.25	4,832.00	19,994.58	39,700.06	3,749.82	36,082.00	4,145.79	—	—
BROCKTON	66,254	161,185.45	5,214.68	38,157.21	84,168.32	3,391.02	28,368.56	1,190.99	—	—
HOLYOKE	60,203	163,046.67	7,615.56	60,224.83	71,882.37	868.30	21,973.53	526.47	—	—
HAVERHILL	53,884	254,233.80	4,970.15	98,749.69	41,586.37	1,000.74	29,849.92	1,710.10	136,416.83	—
MALDEN	49,103	93,437.99	4,352.77	14,607.36	27,843.80	3,625.45	42,613.00	394.68	—	—
QUINCY	47,876	164,418.52	4,327.07	11,844.88	23,805.89	3,004.87	17,501.93	3,646.62	—	—
NEWTON	46,054	160,592.82	4,565.01	12,080.03	16,547.44	2,068.55	23,691.99	1,200.87	100,287.26	368.33
NEWTON	46,054	160,592.82	4,565.01	12,080.03	16,547.44	2,068.55	23,691.99	1,200.87	100,287.26	368.33
CHelsea	43,184	132,603.85	6,108.05	23,017.99	70,516.82	5,302.68	40,053.13	2,298.47	—	—
SALEM	43,529	132,603.85	3,966.10	23,017.99	70,516.82	4,702.28	28,487.97	1,023.89	—	1,064.76
PITTSFIELD	41,763	38,130.00	4,380.94	10,200.00	15,098.97	944.72	6,968.05	557.32	—	—
PITTSBURG	41,029	81,262.17	4,521.41	13,389.70	38,180.60	2,018.11	24,459.85	1,169.84	114,720.01	—
EVERETT	40,120	81,262.17	3,982.30	—	43,974.48	1,935.19	28,562.63	779.20	2,028.37	—
MEDFORD	39,038	53,679.86	2,386.44	16,808.99	21,159.08	518.85	12,369.03	436.87	—	—
TACONIC	37,137	72,483.97	2,074.71	22,890.63	24,613.86	1,863.38	19,152.00	1,889.39	—	—
CHICOPEE	36,214	71,806.73	4,402.42	16,147.53	38,132.49	396.38	12,394.97	272.91	—	—
WALTHAM	30,915	61,827.45	1,858.82	7,861.41	19,750.87	1,260.25	30,136.82	963.28	—	—
REVERE	28,323	44,443.37	3,197.74	—	22,086.78	1,260.52	14,691.18	2,449.15	—	—
GLOUCESTER	22,947	91,418.56	2,636.81	19,611.40	45,684.19	3,065.45	13,296.84	536.00	—	6,557.87
BEVERLY	22,561	71,972.97	3,541.61	14,180.58	37,886.77	2,111.46	13,920.50	322.05	—	—
NORTH ADAMS	22,282	29,597.04	2,486.99	9,768.78	13,758.35	818.91	13,920.50	322.05	—	—
NORTHAMPTON	21,951	29,597.04	3,775.62	7,255.98	11,058.78	698.35	2,151.98	362.33	—	—
LEOMINSTER	19,744	26,229.72	2,299.13	10,405.98	8,422.49	1,366.85	4,806.00	—	—	—
ATTLEBORO	19,731	45,872.99	3,569.12	4,991.27	10,593.53	3,735.27	3,735.27	—	—	—
PEABODY	19,552	53,206.25	3,931.79	12,188.90	21,419.23	1,140.93	12,129.41	462.33	13,986.39	—
WESTFIELD	18,604	35,984.39	3,292.26	11,709.79	12,306.81	2,793.72	12,674.96	586.71	—	—
MELROSE	18,204	18,509.46	1,306.05	—	17,363.57	4,424.37	3,566.46	—	—	—
GARDNER	18,971	33,389.28	1,991.33	9,626.33	11,591.31	1,792.26	8,388.05	1,749.01	—	—
WOBURN	16,574	39,095.11	2,118.37	4,214.48	22,048.73	1,436.28	7,858.50	1,418.75	—	—
NEWBURYPORT	15,618	33,374.89	1,122.60	12,697.97	11,856.89	2,388.94	4,943.00	366.00	—	—
MARLBOROUGH	15,028	20,353.57	1,698.29	9,399.05	4,558.36	1,051.36	3,446.51	—	—	—
39 Cities	2,761,985	\$8,816,870.95	\$339,550.88	\$1,470,201.06	\$2,301,981.54	\$136,055.02	\$1,690,212.40	\$67,755.12	\$2,565,518.30	\$245,596.63

1 Includes the following expenses: Children's Institutions Department, \$156,759.46; Suffolk School for Boys, \$1,918.00; Steamers Michael J. Perkins and Geo. A. Hibbard, \$73,358.16; Children's excursions, \$2,075.32.

TABLE VII. — *Maintenance of Departments — Continued.*  
*6. Soldiers' Benefits.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON . . . . .	748,060	\$336,275.31	\$59,392.06	\$39,644.00	\$39,500.00	\$2,461.75	\$195,277.50
WORCESTER . . . . .	179,754	30,733.86	832.13	10,190.00	4,738.50	120.00	14,853.23
SPRINGFIELD . . . . .	129,614	35,627.68	3,268.51	6,768.00	3,055.00	178.50	22,357.67
NEW BEDFORD . . . . .	121,217	51,731.77	4,773.78	5,880.00	2,882.00	445.20	37,750.79
FALL RIVER . . . . .	120,485	34,484.53	1,178.83	3,289.00	5,285.50	1,200.05	23,531.15
LOWELL . . . . .	112,759	36,332.05	4,226.66	5,481.00	5,360.00	1,455.40	19,808.99
CAMBRIDGE . . . . .	109,694	69,885.74	7,046.93	5,860.00	7,193.00	149.12	49,636.69
LYNN . . . . .	99,148	46,373.19	5,112.15	12,876.00	4,778.50	1,542.61	22,063.93
LAWRENCE . . . . .	94,270	21,159.45	400.00	2,110.00	2,072.00	1,367.25	15,210.20
SOMERVILLE . . . . .	93,091	34,691.13	1,319.76	7,291.00	2,875.00	758.82	22,446.55
BROCKTON . . . . .	66,254	24,149.97	325.00	6,741.50	3,974.50	608.50	12,500.47
HOLYOKE . . . . .	60,203	6,231.73	600.00	1,248.00	90.00	60.00	4,233.73
HAVERHILL . . . . .	53,884	18,622.62	1,193.38	5,190.00	632.00	120.00	11,487.24
MALDEN . . . . .	49,103	19,100.44	1,564.94	4,816.00	1,790.00	683.75	10,245.75
QUINCY . . . . .	47,876	9,690.37	—	2,405.00	321.00	277.40	6,686.97
NEWTON . . . . .	46,054	8,753.00	—	1,966.00	822.00	—	5,965.00
NEWTON . . . . .	43,184	31,450.51	1,634.41	1,824.00	1,038.00	1,236.10	25,718.00
CHELSEA . . . . .	42,599	30,643.17	816.65	5,946.00	1,380.00	160.04	22,310.48
SALEM . . . . .	41,763	9,745.00	825.51	2,767.00	—	37.00	6,941.00
PITTSFIELD . . . . .	41,029	16,389.41	—	2,310.00	1,353.50	74.00	12,192.40
EVERETT . . . . .	39,068	12,457.96	350.00	2,684.00	1,077.00	180.00	11,857.74
MEDFORD . . . . .	37,137	9,735.59	300.00	3,024.00	765.00	—	9,271.96
TAUNTON . . . . .	36,214	4,351.70	11.50	288.00	695.00	—	5,045.59
CHICOPEE . . . . .	30,915	11,927.55	25.05	1,924.00	490.00	384.25	3,357.20
WALTHAM . . . . .	28,823	11,106.00	674.00	1,854.00	770.00	60.00	9,104.25
REVERE . . . . .	22,947	29,586.19	882.74	3,338.00	3,513.50	—	7,748.00
GLoucester . . . . .	22,561	13,313.55	—	4,440.00	660.00	—	21,851.95
BEVERLY . . . . .	22,282	3,080.80	—	1,121.00	528.50	9.50	8,204.05
NORTH ADAMS . . . . .	21,951	3,670.73	150.00	1,302.00	—	225.20	1,206.10
NORTHAMPTON . . . . .	19,744	4,716.00	307.00	1,530.00	—	2,038.73	2,428.00
LEOMINSTER . . . . .	19,731	3,926.26	219.11	1,184.00	—	—	2,439.15
ATTLEBORO . . . . .	19,552	9,383.63	1,750.00	1,872.00	863.50	—	4,898.13
PEABODY . . . . .	18,604	3,763.00	—	2,730.00	295.00	60.00	678.00
WESTFIELD . . . . .	18,204	7,719.73	597.37	1,838.00	582.00	60.00	4,642.36
MELROSE . . . . .	16,971	3,781.85	120.32	879.00	375.00	33.75	2,373.78
GARDNER . . . . .	16,574	6,357.20	—	788.00	980.00	—	4,589.20
WOBURN . . . . .	15,618	10,729.61	403.41	4,554.00	330.00	293.50	5,148.70
NEWBURYPORT . . . . .	15,028	7,236.02	9.00	2,500.00	1,490.00	218.00	3,019.02
MAHAROUGH . . . . .	15,028	7,236.02	9.00	2,500.00	1,490.00	218.00	3,019.02
39 Cities . . . . .	2,761,985	\$1,044,339.04	\$100,310.20	\$174,396.50	\$103,242.00	\$15,240.69	\$651,149.65



TABLE VII. — Maintenance of Departments — Continued.

## 7. Schools.

CITIES.	Population of 1920	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	748,060	\$12,531,906.61	\$40,000.00	\$201,394.26	\$50,507.95	\$8,809,303.95	\$568,298.56	\$23,810.29	
WORCESTER	179,734	2,810,129.09	17,301.45	37,074.61	8,583.92	2,198,590.10	163,906.09		
SPRINGFIELD	129,614	2,571,216.38	6,399.97	28,767.12	3,394.86	1,883,888.79	130,307.29		3,883.24
NEW BEDFORD	121,217	1,653,089.63	15,698.51	23,189.33	9,391.55	1,258,338.99	84,053.08		10.08
FALL RIVER	120,485	1,666,488.02	9,104.66	21,135.71	6,632.20	1,217,672.27	98,384.02		20.00
LOWELL	117,759	1,402,100.38	5,000.00	22,354.79	7,307.74	945,976.14	63,144.97		
CAMBRIDGE	109,694	1,451,037.92	12,100.00	28,396.25	10,853.75	1,138,066.94	61,320.39		8,974.97
LYNN	99,148	1,139,084.51	9,373.92	12.3 5.54	4,427.87	812,619.83	68,122.35		469.86
LAWRENCE	94,270	1,058,551.81	5,100.00	16,279.52	1,930.98	775,094.83	35,105.43		1,317.54
ROCKFORD	93,091	984,397.38	5,000.00	9,359.99	2,559.98	745,072.72	33,153.89		7,590.64
BROCKTON	86,254	822,306.91	5,520.00	5,721.75	3,544.49	628,656.66	58,839.67		533.02
HOLYOKE	60,203	833,899.97	8,283.36	13,476.38	3,392.82	598,812.95	35,477.47		52.04
HAVERHILL	53,884	634,234.61	6,000.00	4,850.38	4,850.38	416,221.14	27,496.75		126.15
HAVERHILL	49,103	558,286.46	5,000.02	4,964.68	2,976.52	420,193.72	30,906.93		2,575.11
QUINCY	47,876	729,539.27	5,000.00	5,289.00	4,245.27	568,530.00	47,165.39		3,586.28
NEWTON	46,054	1,004,774.36	13,700.00	16,116.66	5,907.60	728,231.20	45,401.23		1,197.12
CHELSEA	43,184	571,502.10	4,000.00	4,250.00	1,386.40	423,350.14	28,918.63		3,352.90
SALEM	42,529	463,420.12	4,200.00	8,305.36	931.72	331,631.86	23,539.97		1,168.26
PITTSFIELD	41,763	594,999.82	5,500.00	4,766.16	3,381.16	419,101.22	23,308.57		712.00
FITCHBURG	41,029	500,816.72	4,500.00	8,138.67	2,571.14	377,762.06	27,157.56		657.11
LYVERETT	40,120	590,360.21	6,500.00	4,146.49	1,244.47	444,986.58	34,435.22		5,737.60
MEDFORD	39,038	561,591.76	4,999.99	8,669.80	2,499.51	419,127.69	27,695.55		4,843.39
TAUNTON	37,137	416,244.03	4,263.30	4,052.23	2,070.57	299,045.90	22,509.61		7,081.10
CHICOPEE	36,214	444,211.81	5,000.00	5,655.68	2,262.70	301,086.70	17,725.20		6,228.42
WALTHAM	30,915	331,869.37	3,500.00	4,637.59	2,518.56	279,290.59	15,750.70		4,208.79
REVERE	28,823	306,849.23	4,750.00	7,139.50	4,419.80	233,170.48	27,903.18		
GLoucester	22,947	338,717.77	4,800.27	4,233.60	2,270.82	236,867.80	14,950.27		99.20
BEVERLY	22,561	395,224.62	3,950.00	7,264.36	1,366.45	193,732.68	21,399.93		10,063.80
NORTH ADAMS	22,282	264,904.50	4,500.00	2,640.50	1,703.78	173,438.17	17,438.17		41.08
NORTHAMPTON	21,951	304,950.66	4,500.00	2,871.00	1,426.50	221,914.61	17,438.17		528.78
LEOMINSTER	19,744	223,867.01	3,800.00	3,229.98	1,848.36	147,828.47	12,011.81		3,346.49
ATTLEBORO	19,731	285,847.59	3,666.67	4,290.39	1,869.98	211,092.56	8,899.70		531.28
PEABODY	19,552	267,036.98	3,499.92	2,704.20	1,094.97	176,337.36	13,725.47		546.59
WESTFIELD	18,604	268,810.56	3,425.04	3,650.00	2,420.97	200,444.40	11,011.41		340.20
MELROSE	18,204	280,520.13	4,650.00	2,344.38	2,171.57	187,020.30	14,578.41		2,783.99
GARDNER	16,371	185,539.27	4,000.00	1,448.80	1,184.60	129,711.68	13,016.88		2,522.00
WOBURN	16,574	199,898.75	3,637.50	2,118.26	1,903.75	145,443.08	7,451.01		1,505.45
NEWBURYPORT	15,618	127,805.80	2,583.33	2,016.73	1,087.65	90,719.56	7,320.26		
MARLBOROUGH	15,028	140,302.16	3,400.00	2,650.00	378.56	100,955.62	6,527.06		1,253.60
39 Cities	2,751,985	\$40,156,435.52	\$266,858.11	\$552,719.17	\$178,736.02	\$29,106,886.86	\$1,965,865.23		\$110,917.80



TABLE VII. — *Maintenance of Departments* — Continued.  
 7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Pupils	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON . . .	\$16,265.96	\$22,959.47	\$618,938.36	\$545,407.21	\$1,234,684.79	\$289,759.25	\$65,012.89	\$35,563.67
WORCESTER . . .	2,280.00	3,441.29	156,619.75	128,814.23	137,396.63	14,018.92	4,873.33	6,399.37
SPRINGFIELD . . .	7,080.20	1,262.90	179,845.13	155,480.87	86,626.48	22,597.53	50,173.20	50,173.20
NEW BEDFORD . . .	5,496.18	2,265.18	102,518.73	56,881.67	69,433.15	8,371.87	4,676.00	12,996.41
FALL RIVER . . .	10,683.22	1,273.92	119,859.04	69,706.19	83,101.32	3,343.10	8,390.00	14,917.27
LOWELL . . .	1,650.00	1,393.71	146,838.98	70,802.08	89,360.27	12,439.66	60.00	35,882.24
CAMBRIDGE . . .	956.80	235.99	87,902.15	41,093.71	40,650.40	1,951.63	—	18,534.74
LYNN . . .	1,250.00	3,745.36	87,487.85	52,902.83	69,091.23	1,182.77	2,949.50	17,207.91
LAWRENCE . . .	—	2,163.00	83,350.69	46,904.49	78,431.50	5,452.59	—	8,751.66
SOMERVILLE . . .	—	1,006.56	58,294.04	61,514.04	51,413.24	—	—	3,948.65
BROCKTON . . .	4,367.10	196.02	51,298.64	49,882.00	41,500.72	7,172.41	1,180.00	2,246.84
HOLYOKE . . .	4,808.86	917.30	57,586.88	61,820.40	55,507.11	1,901.30	—	5,189.54
HAVERHILL . . .	10,070.00	831.14	36,926.68	58,984.56	31,713.57	142.00	—	5,720.22
MAIDEN . . .	—	—	29,856.69	36,186.28	23,173.89	—	—	2,310.62
QUINCY . . .	4,717.40	341.19	33,419.06	32,649.68	16,379.94	2,845.07	910.00	3,960.99
NEWTON . . .	9,228.23	434.89	50,153.53	44,316.62	78,982.89	7,909.50	2,523.50	671.39
CHELSEA . . .	—	1,034.67	35,007.02	29,889.72	38,932.09	1,087.54	—	272.99
SALEM . . .	1,861.30	1,110.94	36,719.55	26,600.66	20,851.76	337.18	—	8,161.56
PITTSFIELD . . .	7,758.00	508.01	35,264.24	37,535.59	24,311.95	957.15	105.00	1,790.77
FITCHBURG . . .	8,275.25	590.36	26,565.00	34,062.47	10,123.31	—	—	413.79
EVERETT . . .	—	276.28	23,768.68	23,768.68	20,588.74	3,451.23	—	3,700.00
MEDFORD . . .	—	41,524.92	29,201.41	34,072.31	25,582.32	1,139.44	—	3,504.92
TAUNTON . . .	9,907.00	325.43	22,756.37	36,496.65	13,794.96	537.63	196.50	1,561.30
CHICOPEE . . .	9,007.69	356.91	30,449.60	31,710.10	25,513.87	686.42	2,646.00	5,302.12
WALTHAM . . .	5,377.95	927.16	17,408.36	21,865.21	21,407.83	1,329.50	—	1,691.63
REVERE . . .	1,956.20	36,551.18	23,290.06	22,003.84	23,855.00	329.00	41.67	1,293.20
GLOUCESTER . . .	2,996.40	23,892.75	22,003.84	21,493.69	11,272.62	262.41	514.25	5,453.11
BEVERLY . . .	6,835.62	22,709.41	22,709.41	11,272.62	11,272.62	—	—	1,137.54
NORTH ADAMS . . .	1,228.90	15,421.90	15,421.90	14,931.41	10,185.59	2,760.70	—	7,124.10
NORTHAMPTON . . .	3,100.78	1,228.90	15,381.07	21,493.08	12,245.77	1,660.62	—	1,934.28
LEOMINSTER . . .	8,230.80	15,701.22	20,966.42	20,966.42	6,131.77	115.38	—	656.49
ATTLEBORO . . .	7,065.54	17,821.53	21,920.23	21,920.23	12,622.70	589.46	—	2,458.55
PEABODY . . .	9,243.30	22,634.22	21,150.94	21,150.94	9,559.98	1,415.67	—	2,440.69
WESTFIELD . . .	4,089.50	12,457.23	18,178.89	18,178.89	8,053.36	445.84	—	4,293.72
MELROSE . . .	1,100.00	15,471.98	14,202.23	14,202.23	14,647.29	668.23	—	881.75
GARDNER . . .	3,150.92	8,081.69	17,206.66	17,206.66	4,455.59	126.49	—	321.36
WOBURN . . .	447.65	10,532.55	12,641.33	12,641.33	12,077.36	930.25	150.00	1,866.56
NEWBURYPORT . . .	786.20	208.00	7,770.37	9,640.86	4,781.57	207.32	292.00	391.95
MARLBOROUGH . . .	5,595.86	—	7,680.00	7,692.92	3,694.74	75.50	—	398.30
39 Cities . . .	\$174,874.81	\$47,577.11	\$2,407,989.71	\$2,029,647.87	\$2,538,636.23	\$399,600.56	\$94,520.64	\$281,605.40

TABLE VII. — *Maintenance of Departments — Continued.*8. *Libraries.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	748,060	\$778,785.73	\$497,945.38	\$111,649.04	\$62,283.70	\$34,006.13	\$52,056.03	\$20,845.45
WORCESTER	179,754	139,159.36	88,536.75	22,934.21	7,765.69	7,736.90	5,898.96	6,286.85
SPRINGFIELD	129,614	92,111.00	—	—	—	—	—	192,111.00
NEW BEDFORD	121,217	73,045.58	51,301.64	13,493.35	2,393.87	1,271.26	1,628.59	2,956.87
FALL RIVER	120,485	67,639.18	40,463.45	11,894.84	4,023.68	5,049.23	4,023.68	1,734.42
LOWELL	112,759	35,542.41	21,268.13	6,430.13	2,163.12	755.77	948.28	3,983.98
CAMBRIDGE	109,694	61,661.40	31,943.02	10,233.75	3,084.56	2,151.05	1,925.66	2,023.42
LYNN	99,148	44,281.95	35,176.64	7,818.42	3,829.00	4,039.48	2,026.30	1,672.01
LAWRENCE	94,270	47,310.76	23,253.18	10,404.94	2,216.20	1,698.82	2,114.01	1,591.11
SOMERVILLE	93,091	65,042.20	33,330.32	12,832.27	3,133.98	4,356.05	1,743.42	3,916.16
BROCKTON	66,254	35,173.13	18,068.30	7,146.44	1,309.24	3,560.13	2,588.08	1,570.94
HOLYOKE	60,203	37,219.00	—	—	—	—	—	137,219.00
HAVERHILL	53,884	39,846.41	21,416.85	5,483.70	2,127.15	3,064.40	4,328.98	3,425.33
MALDEN	49,103	30,656.61	19,746.00	7,587.87	1,453.34	1,903.17	367.59	5,598.64
QUINCY	47,876	38,507.73	20,056.30	9,723.52	1,872.41	2,417.65	2,846.79	1,591.06
NEWTON	46,054	65,375.29	34,804.31	14,153.52	2,926.04	3,720.45	5,440.44	4,330.53
CHelsea	43,184	19,595.33	10,288.72	4,683.27	1,441.69	1,487.87	849.43	844.35
SALEM	42,529	20,562.04	18,557.74	5,363.30	980.01	2,650.10	179.64	1,831.25
PITTSFIELD	41,763	22,000.00	—	—	—	—	—	122,000.00
FITCHBURG	41,029	15,565.69	8,213.28	3,911.85	474.17	1,492.79	667.27	806.33
EVERETT	40,120	24,117.54	11,761.00	5,704.39	1,263.29	1,504.91	2,432.07	1,451.88
MEDFORD	39,038	19,094.75	8,633.28	6,373.76	397.40	1,089.19	483.81	2,117.31
TAUNTON	37,137	17,566.30	8,789.87	4,957.46	1,152.02	1,874.17	451.79	340.99
CHICPEE	36,214	16,602.47	8,059.34	4,085.89	807.35	1,093.22	1,749.95	806.72
WALTHAM	30,915	31,625.84	16,661.33	8,143.79	1,294.86	2,820.77	926.08	1,779.01
REVERE	28,823	8,656.88	4,369.99	1,703.75	527.47	923.26	644.52	487.89
GLoucester	22,947	—	—	—	—	—	—	—
BEVERLY	22,561	24,755.89	10,965.23	7,061.11	795.19	2,296.05	2,171.18	1,467.13
NORTH ADAMS	22,282	13,119.36	5,925.17	3,497.31	94.44	1,405.99	1,810.77	385.68
NORTHAMPTON	21,651	33,186.60	16,006.60	5,866.11	2,802.51	3,918.73	1,602.72	2,889.93
LEOMINSTER	19,744	9,898.90	6,108.77	1,168.88	154.75	1,691.27	1,538.30	236.93
ATTLEBORO	13,731	14,478.19	7,817.65	2,656.08	909.86	1,094.80	1,039.98	939.82
PEABODY	13,552	—	—	—	—	—	—	—
WESTFIELD	18,604	12,237.11	—	—	—	—	—	112,237.11
MELROSE	18,204	14,554.20	7,546.58	3,423.87	474.23	985.15	1,431.71	1,692.66
GARDNER	16,971	9,000.00	—	—	—	—	—	19,000.00
WOBURN	16,574	16,009.42	8,960.42	3,110.82	526.71	1,235.82	984.01	1,191.64
NEWBURYPORT	15,618	10,359.50	6,704.23	2,113.68	550.38	539.72	139.72	244.45
MARLBOROUGH	15,028	7,278.12	4,353.00	1,503.09	124.35	905.27	165.16	227.25
39 Cities	2,761,985	\$2,036,121.93	\$1,129,332.47	\$328,104.41	\$114,552.64	\$104,886.39	\$106,674.92	\$252,571.10

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*  
9. Recreation.

CITIES.	Population of 1920	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D Playgrounds and Gymnasia	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON	748,060	\$2,473,923.08	\$126,418.74	\$965,309.54	\$779,466.00	\$288,253.73	\$219,573.41	\$24,629.61	\$1,186.86	\$69,085.19
WORCESTER	179,754	128,502.00	—	80,374.22	—	42,816.51	3,714.60	1,075.67	—	6,521.00
SPRINGFIELD	129,614	256,716.13	4,355.14	197,552.78	—	39,310.18	4,541.24	4,203.02	500.00	6,251.77
NEW BEDFORD	121,217	106,018.20	—	74,009.01	—	7,307.15	10,420.67	2,773.19	—	12,407.58
FALL RIVER	120,485	81,550.86	4,929.06	60,316.46	—	12,311.65	2,941.74	1,899.75	1,148.94	945.00
LOWELL	112,739	55,141.52	4,547.28	34,001.57	—	8,103.97	2,941.74	1,415.01	1,212.51	2,919.48
CAMBRIDGE	109,694	192,060.54	5,497.16	53,211.07	84,298.05	26,240.46	8,683.23	3,643.76	1,212.51	10,150.98
LYNN	99,148	120,341.90	—	33,060.84	64,442.39	19,981.45	6,848.60	1,582.89	1,116.07	1,509.66
LAWRENCE	94,270	57,696.78	—	14,744.75	56,286.50	10,605.57	7,851.16	3,451.70	—	498.98
SOMERVILLE	93,091	87,136.92	—	8,998.85	—	7,432.29	2,547.58	2,742.30	—	210.22
BROCKTON	66,251	16,991.44	959.76	23,047.58	—	16,335.60	9,931.88	—	—	560.30
HOLYOKE	60,203	74,642.23	3,424.67	21,313.47	—	4,524.44	—	—	—	24,367.41
HAVERHILL	53,884	31,368.41	2,303.04	21,537.21	—	3,193.50	—	1,000.00	—	2,105.83
MALDEN	49,103	60,480.12	—	3,851.76	—	4,113.17	—	1,249.00	—	1,249.00
QUINCY	47,876	44,452.84	—	8,200.50	—	55,714.77	1,432.78	1,942.03	—	300.75
NEWTON	46,054	114,118.48	—	962.55	25,627.65	12,988.64	3,586.41	—	—	1,333.13
CHELSEA	43,184	42,558.45	1,061.92	27,563.95	—	7,216.74	1,740.30	1,917.69	—	—
SALEM	42,529	42,405.60	2,805.81	10,950.12	—	7,216.74	1,740.30	600.00	—	2,418.80
PITTSFIELD	41,763	14,733.56	—	10,950.12	—	3,057.05	726.39	—	—	—
EVERETT	41,029	25,126.04	1,758.94	12,740.71	—	9,115.39	940.63	211.00	—	1,300.00
FITCHBURG	40,120	51,023.61	—	15,594.43	26,908.32	5,260.30	970.98	970.98	—	1,348.95
MEDFORD	39,038	41,169.22	1,629.46	7,588.20	26,477.72	1,600.85	373.71	499.00	—	3,000.28
TAUNTON	37,137	8,197.55	—	3,339.21	—	4,616.34	—	—	—	242.00
CHICOPPE	36,214	6,812.21	—	1,430.12	—	4,943.30	438.59	—	—	—
WALHAM	30,915	30,283.24	—	5,669.80	22,953.36	10,358.66	—	301.42	—	—
REVERE	28,823	18,889.78	—	3,100.45	16,839.78	792.01	—	800.00	—	—
GLOUCESTER	22,947	6,490.70	—	2,730.32	—	4,676.82	—	240.29	—	2,357.95
BEVERLY	22,561	11,021.26	—	315.74	—	4,092.26	—	700.00	—	670.99
NORTH ADAMS	22,282	1,365.60	—	1,184.48	—	4,935.11	—	—	—	640.60
LEMINSTER	21,951	6,512.74	—	8,912.71	—	—	—	393.15	—	—
ATTLEBORO	19,744	11,622.79	—	—	—	1,800.08	—	350.00	—	725.50
PEABODY	19,552	8,351.78	—	—	—	6,656.43	—	1,529.95	—	560.00
WESTFIELD	18,604	3,197.04	—	534.40	—	2,662.04	—	165.40	—	165.40
MELROSE	18,204	25,215.65	436.63	4,516.94	12,347.57	6,460.86	1,037.77	—	—	415.88
GARDNER	16,971	20,277.26	767.49	5,868.48	—	3,137.79	10,003.58	—	—	500.00
WOBURN	16,574	13,300.62	—	782.92	10,016.02	1,484.63	520.16	348.31	—	148.58
NEWBURYPORT	15,618	4,182.60	—	2,625.72	—	1,522.88	—	—	—	34.00
MARLBOROUGH	15,028	1,331.15	—	812.42	—	518.73	—	—	—	—
39 Cities	2,761,985	\$4,306,605.93	\$160,955.10	\$1,756,688.74	\$1,234,936.75	\$646,459.64	\$293,897.56	\$59,222.72	\$5,500.21	\$148,945.21

TABLE VII. — *Maintenance of Departments — Continued.*  
10. Pensions.

CITIES.	Population of 1920	A TOTAL EXPENSES	B. DEPARTMENTAL				C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other	
BOSTON . . . . .	748,060	\$894,883.77	\$207,527.05	\$260,314.09	\$34,591.52	\$188,249.17	\$171,853.22	\$456.78
WORCESTER . . . . .	179,754	70,426.74	16,763.37	24,008.44	15,869.83	5,011.56	3,438.23	808.92
SPRINGFIELD . . . . .	40,268.51	13,830.84	13,830.84	14,693.45	9,027.53	—	2,716.72	—
NEW BEDFORD . . . . .	121,217	28,969.40	13,691.00	7,970.77	2,307.38	2,300.07	1,685.02	530.86
FALL RIVER . . . . .	120,485	36,956.04	13,960.80	20,138.03	—	2,473.74	383.47	—
LOWELL . . . . .	112,739	30,244.00	11,970.86	13,643.76	2,171.64	844.70	260.04	1,353.00
CAMBRIDGE . . . . .	102,635.83	10,735.84	25,762.25	27,760.48	13,016.81	13,016.81	14,424.03	9,681.84
LYNN . . . . .	67,122.51	13,323.46	13,323.46	11,937.05	14,260.49	4,503.21	17,881.38	3,851.38
LAWRENCE . . . . .	44,533.09	7,474.75	7,474.75	6,428.34	—	1,630.00	—	1,375.54
SOMERVILLE . . . . .	44,406.22	9,339.84	9,339.84	6,729.58	11,812.50	—	11,828.89	—
BROCKTON . . . . .	99,253	29,566.39	6,189.04	6,945.72	5,631.61	2,774.44	4,075.41	—
HIOYOKE . . . . .	60,203	15,588.37	3,775.25	4,248.74	—	606.95	1,752.43	—
HAVERHILL . . . . .	58,884	7,047.76	3,039.35	2,446.53	800.00	247.88	—	—
NALDEN . . . . .	49,103	19,362.55	2,125.20	6,392.52	48,495.57	—	1,245.79	1,103.67
QUINCY . . . . .	47,876	14,036.51	2,158.20	550.00	7,247.74	368.04	1,839.18	—
NEWTON . . . . .	46,054	50,386.90	10,575.00	3,650.00	31,896.06	—	1,769.61	—
CHELSEA . . . . .	43,184	18,519.63	2,433.50	4,547.65	6,617.48	—	3,583.30	—
SALEM . . . . .	42,529	16,852.93	2,015.35	1,763.33	8,171.66	499.92	1,261.79	—
PITTSFIELD . . . . .	41,763	4,799.32	2,756.00	910.00	—	1,133.32	—	—
FITCHBURG . . . . .	40,129	10,572.17	2,140.90	564.20	5,833.67	338.00	546.00	—
EVERETT . . . . .	40,120	13,201.79	1,650.00	1,155.24	8,773.67	130.42	244.46	702.00
MEDFORD . . . . .	39,038	11,399.51	2,360.00	883.34	3,536.00	1,200.00	793.50	—
TAUNTON . . . . .	37,137	—	—	—	—	—	—	—
CHICOPEE . . . . .	36,214	5,155.36	1,851.30	1,617.98	303.88	—	51,382.20	—
WALTHAM . . . . .	30,915	13,804.86	1,099.60	3,270.50	5,795.74	—	1,339.26	705.99
REVERE . . . . .	28,823	5,433.10	850.00	1,966.30	1,516.80	1,100.00	—	—
GLOUCESTER . . . . .	22,917	11,908.50	6,297.75	5,295.75	315.00	—	—	—
BEVERLY . . . . .	22,561	5,247.45	2,275.00	2,082.25	250.00	424.84	215.36	—
NORTH ADAMS . . . . .	22,282	—	—	—	—	—	—	—
NORTHAMPTON . . . . .	21,951	1,490.60	650.00	840.60	—	—	—	—
LEOMINSTER . . . . .	19,714	656.70	—	—	656.70	—	—	—
ATLORBORO . . . . .	19,731	1,412.40	—	1,412.40	—	—	—	—
PRABODY . . . . .	19,532	4,280.69	899.46	333.18	1,301.90	673.20	—	—
WESTFIELD . . . . .	18,604	975.00	975.00	—	—	—	—	—
MELROSE . . . . .	18,204	11,289.15	875.00	1,975.00	—	—	78,207.95	231.20
GARDNER . . . . .	16,971	3,369.40	915.00	—	2,454.40	—	—	—
WOBURN . . . . .	16,574	9,390.84	3,011.25	—	—	—	3,579.59	—
NEWBURYPORT . . . . .	15,618	649.92	—	649.92	—	—	—	—
MAHLBOROUGH . . . . .	15,028	1,491.40	1,491.40	—	—	—	—	—
39 Cities . . . . .	2,761,985	\$1,620,165.64	\$381,666.76	\$445,077.51	\$217,389.25	\$227,618.74	\$267,694.29	\$7,169.54

1 Includes \$11,035.09 other enterprises.  
 2 Includes \$484.80 other enterprises.  
 3 Public Works.  
 4 Includes water, amount not specified.  
 5 Includes \$431.20 electric light.  
 6 Includes \$472.95 electric light.  
 7 Includes \$7,607.95 public works.



TABLE VII. — *Maintenance of Departments — Concluded.*  
*11. Unclassified.*

CITIES.	Population of 1920	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON	748,060	\$448,357.98	\$118,948.52	\$45,558.67	\$17,657.97	\$30.00	\$5,210.63	\$200,952.19
WORCESTER	179,754	63,558.94	19,767.05	4,109.38	3,581.55	250.00	—	35,850.96
SPRINGFIELD	129,614	77,194.30	27,449.63	5,396.35	2,001.82	—	261.70	42,084.80
NEW BEDFORD	121,217	12,409.87	4,528.50	834.55	2,082.86	—	—	4,963.96
FALL RIVER	120,485	21,520.94	9,172.20	4,046.50	2,498.98	—	345.02	8,458.24
LOWELL	112,759	83,954.82	6,732.00	472.20	4,529.77	104.00	—	71,890.27
CAMBRIDGE	109,694	20,844.92	11,539.42	862.64	2,515.86	142.43	1,186.21	4,598.36
LYNN	217,709.15	8,587.33	4,000.00	—	2,700.00	226.50	—	10,195.32
LAWRENCE	99,118	41,435.41	7,889.25	2,022.00	2,600.00	—	1,100.22	31,713.19
SOMERVILLE	94,270	13,966.09	7,889.25	2,061.48	597.79	—	—	5,417.57
BROCKTON	93,091	14,062.10	5,045.00	1,734.06	922.10	—	—	6,360.04
HOLYOKE	66,254	36,364.53	9,307.61	885.00	1,198.97	—	—	24,972.35
HAVERHILL	60,203	8,043.94	2,572.28	68.25	634.62	1,247.37	626.59	2,894.83
HAVERHILL	53,884	15,095.43	200.00	917.00	2,180.72	—	—	3,477.04
QUINCY	49,103	8,665.15	3,509.00	604.00	1,023.11	50.00	—	11,797.71
NEWTON	46,054	24,214.51	1,144.84	2,167.75	1,236.37	—	—	19,665.55
NEWTON	47,876	29,454.85	6,121.46	877.25	1,075.00	—	—	21,381.14
CHELSEA	43,184	12,424.55	4,426.91	920.37	950.00	179.50	—	5,947.77
SALEM	42,529	22,474.19	1,290.00	2,097.36	400.00	50.00	735.38	18,836.83
PITTSFIELD	41,763	10,166.56	393.53	3,000.40	844.13	200.00	—	4,993.12
FITCHBURG	41,029	18,280.51	10,256.01	—	1,500.00	162.48	1,051.20	5,310.85
EVERETT	40,120	40,308.16	7,047.32	2,140.37	1,198.70	—	—	30,121.77
MEDFORD	39,038	2,703.96	420.72	283.24	800.00	—	—	1,200.00
TAUNTON	37,137	8,849.82	2,205.10	1,223.60	759.50	—	—	4,661.62
CHICOPEE	36,214	9,764.02	693.50	1,228.23	864.53	237.79	—	6,739.97
WALHAM	30,915	16,272.12	4,876.08	330.00	800.00	—	—	10,266.04
REVERE	28,823	7,060.35	2,680.92	1,224.57	848.05	—	—	2,326.81
GLoucester	22,947	7,786.35	518.02	1,774.25	1,341.00	53.04	—	4,100.14
BEVERLY	22,561	9,080.51	448.80	767.60	673.94	—	—	7,191.18
NORTH ADAMS	22,282	8,543.86	30.00	1,014.10	250.00	241.25	—	7,008.51
NORTHAMPTON	21,951	2,974.50	218.00	645.50	550.00	—	—	661.00
LEOMINSTER	19,744	6,785.63	2,450.00	1,064.23	450.00	126.07	—	2,695.33
ATLEBORO	19,731	12,311.18	1,005.30	889.00	1,200.00	261.28	—	8,955.60
PEABODY	19,552	7,861.08	3,287.19	791.76	265.00	50.00	—	3,467.13
WESTFIELD	18,604	13,620.21	50.00	1,000.00	626.19	—	26.25	11,917.77
MELROSE	18,202	19,849.78	72.00	935.00	450.00	—	300.00	18,092.78
GARDNER	16,971	5,024.38	900.32	4.50	884.07	—	—	3,233.19
WOBURN	16,574	3,260.56	220.00	598.00	400.00	150.00	—	1,892.56
NEWBURYPORT	15,618	6,566.60	1,557.60	914.53	587.93	—	—	3,506.54
MARLBOROUGH	15,028	—	—	—	—	—	—	—
39 Cities	2,761,985	\$1,197,321.94	\$291,540.91	\$95,464.68	\$65,682.53	\$3,761.71	\$11,069.78	\$729,802.33

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1920	A. PUBLIC SERVICE ENTERPRISES						B		C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER				
				Maintenance and Operation	Maintenance and Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous	
BOSTON . . .	748,060	\$2,657,254.30	—	\$1,164,278.36	\$576,493.73	\$18,139.68	\$34.90	—	\$132,460.61	\$174,258.03
WORCESTER . . .	179,754	200,815.23	—	199,191.60	—	—	1,623.63	—	53,726.17	24.00
SPRINGFIELD . . .	129,614	314,176.77	—	314,176.77	—	—	—	—	—	100.00
NEW BEDFORD . . .	121,217	183,534.85	—	175,753.22	—	—	—	—	63,873.52	—
FALL RIVER . . .	120,485	263,187.09	—	239,237.36	—	—	1,006.09	—	54,621.78	—
LOWELL . . .	112,759	277,815.56	—	276,366.10	—	—	1,449.46	—	24,581.53	—
CAMBRIDGE . . .	109,694	370,091.32	—	370,091.32	—	—	—	—	46,772.22	—
LYNN . . .	99,148	203,452.63	—	203,452.63	—	—	—	—	59,748.56	2,097.96
LAWRENCE . . .	94,270	225,453.20	—	225,453.20	—	—	—	—	26,945.15	—
SOMERVILLE . . .	93,091	126,749.10	—	83,902.12	42,846.98	—	—	—	—	—
BROCKTON . . .	66,254	132,440.81	—	132,440.81	—	—	—	—	15,279.37	—
HOLYOKE . . .	60,203	1,181,707.31	\$1,024,077.11	157,630.20	—	—	—	—	—	2.30
HAVERHILL . . .	53,884	103,683.18	—	103,683.18	—	—	581.48	—	1,185.54	130.00
MALDEN . . .	49,103	63,059.45	—	45,611.43	17,448.02	—	—	—	26,675.16	303.10
QUINCY . . .	47,876	108,154.58	—	82,211.55	25,943.03	—	—	—	19,425.19	1,257.72
NEWTON . . .	46,054	114,582.63	—	112,332.14	2,250.49	—	—	—	516.07	54.35
CHELSEA . . .	43,184	47,326.23	—	27,089.97	20,236.26	—	—	—	—	—
SALEM . . .	42,529	116,872.14	—	115,507.39	—	104.75	1,260.00	—	20,838.59	371.04
PITTSFIELD . . .	41,763	33,669.50	—	32,296.41	—	—	1,373.09	—	—	—
FITCHBURG . . .	41,029	78,586.07	—	78,586.07	—	—	—	—	24,027.12	—
EVERETT . . .	40,120	46,272.66	—	24,855.88	21,416.78	—	—	—	16,357.94	—
MEDFORD . . .	39,038	58,321.58	—	43,500.71	14,820.87	—	—	—	20,576.19	—
TAUNTON . . .	37,137	399,061.62	314,706.24	84,355.38	—	—	—	—	11,999.75	—
CHICOPEE . . .	36,214	313,197.97	237,215.17	75,982.80	—	—	—	—	6,236.52	—
WALHAM . . .	30,915	59,218.34	—	58,868.34	—	—	350.00	—	26,770.11	3.00
REVERE . . .	28,823	46,418.38	—	32,525.45	13,892.93	—	—	—	—	—
GLOUCESTER . . .	22,947	59,254.01	—	59,254.01	—	—	—	—	866.47	—
BEVERLY . . .	22,561	44,406.23	—	44,406.23	—	—	—	—	14,030.17	—
NORTH ADAMS . . .	22,282	24,578.44	—	23,614.69	—	—	963.75	—	8,994.92	—
NORTHAMPTON . . .	21,951	112,404.82	—	38,890.31	—	—	—	—	4,692.52	268.00
LEOMINSTER . . .	19,744	20,288.72	—	19,152.30	—	—	1,136.42	73,514.51	10,088.51	—
ATTLEBORO . . .	19,731	41,634.96	—	39,419.85	—	—	—	2,215.11	—	—
PEABODY . . .	19,552	282,837.71	221,858.10	59,492.31	—	—	1,487.30	—	6,311.95	587.56
WESTFIELD . . .	18,604	294,566.96	274,195.91	20,371.05	—	—	—	—	—	—
MELROSE . . .	18,204	35,401.54	—	27,504.89	7,875.93	—	20.72	—	18,103.76	5.00
GARDNER . . .	16,971	27,380.04	—	27,380.04	—	—	—	—	12,672.22	—
WOBURN . . .	16,574	40,356.13	—	40,356.13	—	—	—	—	9,238.95	5.68
NEWBURYPORT . . .	15,618	40,400.40	—	40,400.40	—	—	—	—	1,805.45	—
MARLBOROUGH . . .	15,028	22,030.65	—	22,050.65	—	—	—	—	2,530.99	—
39 Cities . . .	2,761,985	\$8,770,692.51	\$2,072,052.53	\$4,941,141.17	\$743,225.02	\$18,244.43	\$11,286.84	\$10,705.27	\$741,953.00	\$179,467.74

1 Includes \$465,600.18 for gas.

2 Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON . . . . .	\$11,816,259.24	\$1,654,976.29	\$7,784,265.31	\$4,453,203.33	\$3,886,377.21	\$3,609,331.68	\$336,275.31
WORCESTER . . . . .	7,447,708.11	283,234.16	1,382,868.96	599,156.34	911,051.98	774,320.68	30,753.86
SPRINGFIELD . . . . .	6,657,771.26	372,582.83	1,301,359.56	530,495.06	881,253.00	184,870.41	35,627.68
NEW BEDFORD . . . . .	4,970,060.90	246,937.90	1,001,334.01	748,885.40	466,876.88	332,433.80	51,751.77
FALL RIVER . . . . .	4,680,132.60	260,686.42	909,312.38	433,605.10	483,464.67	343,615.59	34,484.53
LOWELL . . . . .	4,142,140.69	217,768.38	700,283.91	411,273.67	488,502.37	318,599.89	36,332.05
CAMBRIDGE . . . . .	4,764,207.98	226,524.05	814,392.05	663,971.23	371,180.84	373,619.86	69,885.74
LYNN . . . . .	3,385,857.71	144,055.81	640,520.76	335,676.66	323,958.59	227,433.49	46,373.19
LAWRENCE . . . . .	3,350,659.06	140,628.45	653,156.98	456,957.96	381,407.42	224,422.60	21,159.45
SOMERVILLE . . . . .	2,591,321.00	123,718.94	477,886.57	334,329.29	191,442.97	108,524.25	34,691.13
BROCKTON . . . . .	2,365,219.36	128,306.03	458,130.14	294,370.39	200,166.93	164,185.45	21,149.97
HOYOSKE . . . . .	3,594,102.59	131,396.42	534,088.51	296,540.79	263,374.73	163,046.67	6,231.73
HAYVERHILL . . . . .	1,921,427.81	83,683.30	336,951.55	175,476.84	226,919.85	254,233.80	18,622.62
MAIDEN . . . . .	1,640,674.39	71,383.59	305,150.46	197,752.43	173,930.60	93,437.99	19,100.44
QUINCY . . . . .	2,106,260.15	111,410.45	349,032.65	237,911.25	269,157.92	164,418.52	9,690.37
NEWTON . . . . .	2,742,397.23	141,601.71	441,536.73	240,955.73	475,904.65	60,522.82	8,753.00
CHELSEA . . . . .	1,564,196.67	105,123.36	331,925.14	112,523.75	130,608.17	133,279.15	31,450.51
SALEM . . . . .	1,619,699.67	83,637.97	293,995.53	180,631.93	195,440.21	132,603.85	30,043.17
PITTSFIELD . . . . .	1,297,154.94	73,724.98	212,056.53	87,635.37	182,966.67	38,150.00	9,745.00
FITCHBURG . . . . .	1,554,043.48	79,419.72	267,875.58	121,820.14	200,212.74	203,465.52	16,389.41
EVERETT . . . . .	1,417,838.69	91,698.33	265,288.38	102,306.01	102,244.74	81,262.17	15,424.74
MEDFORD . . . . .	1,403,030.42	85,915.78	256,341.86	130,910.99	111,062.80	53,679.86	12,457.96
TAUNTON . . . . .	1,461,164.91	65,744.55	235,539.82	95,557.24	126,230.53	72,483.97	9,735.59
CHICOPEE . . . . .	1,381,910.10	59,325.48	215,952.55	78,036.18	151,371.30	71,806.73	4,351.70
WALHAM . . . . .	1,131,086.80	73,183.23	210,999.89	112,250.90	138,558.80	61,827.45	11,927.55
REVERE . . . . .	1,083,976.58	77,849.20	194,869.61	86,828.08	66,390.83	41,443.37	11,106.00
GLoucester . . . . .	941,444.01	60,711.18	158,767.52	53,203.80	123,428.99	91,418.56	29,586.19
REVERLY . . . . .	1,057,894.65	62,082.44	184,017.54	71,859.28	132,181.80	71,972.97	13,313.55
NORTH ADAMS . . . . .	621,896.21	44,432.38	110,303.79	33,541.90	78,896.97	29,597.04	3,080.80
NORTHAMPTON . . . . .	789,092.89	40,590.55	116,119.44	41,528.16	87,117.15	28,017.06	3,670.73
LEONMINGTON . . . . .	539,219.99	30,137.11	101,544.95	18,932.58	89,289.26	26,229.72	4,716.00
ATTLEBORO . . . . .	713,656.53	48,210.67	124,062.13	49,003.41	80,211.95	45,872.99	3,926.26
PEABODY . . . . .	996,366.18	45,494.42	150,617.03	79,899.29	76,635.27	53,206.25	9,383.63
WESTFIELD . . . . .	863,520.38	33,683.38	80,811.00	30,319.77	91,311.10	35,984.39	3,763.00
MELROSE . . . . .	715,621.72	57,318.41	94,625.80	71,661.69	87,076.99	18,509.46	7,719.73
GARDNER . . . . .	586,054.12	31,957.49	64,687.28	51,899.42	122,250.83	33,389.28	3,781.85
WOBURN . . . . .	546,418.32	41,308.59	82,033.37	27,453.12	56,746.16	39,095.11	6,357.20
NEWBURYPORT . . . . .	409,523.22	24,581.46	76,397.95	23,829.61	52,145.47	33,374.89	10,729.61
MARLBOROUGH . . . . .	420,008.01	35,869.45	82,368.68	23,512.75	69,116.47	20,353.57	7,236.02
39 Cities	\$121,274,023.67	\$5,691,034.86	\$22,061,471.93	\$12,095,106.87	\$12,556,435.81	\$8,816,870.95	\$1,044,339.04

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$12,531,906.61	\$778,785.73	\$2,473,923.08	\$894,883.77	\$448,337.98	\$2,657,254.30	\$132,460.61	\$174,258.03
WORCESTER	2,810,129.69	139,139.36	128,502.00	70,420.74	63,558.94	200,815.23	53,726.17	24.00
SPRINGFIELD	2,571,216.58	92,111.00	256,716.13	40,268.54	77,194.30	314,176.17	—	100.00
NEW BEDFORD	1,653,089.63	73,045.58	106,918.20	28,969.40	12,409.87	183,534.85	63,873.52	—
FALL RIVER	1,606,488.02	67,639.18	81,550.86	36,939.04	24,520.94	263,187.09	54,621.78	—
LOWELL	1,402,100.58	35,542.41	55,141.52	30,244.00	83,954.82	277,815.56	24,581.53	—
CAMBRIDGE	1,451,037.92	61,161.46	192,060.54	102,635.83	20,844.92	370,091.32	46,772.22	—
LYNN	1,139,084.55	54,281.95	120,341.90	67,122.51	21,709.15	203,452.63	58,748.56	2,097.96
LAWRENCE	1,058,551.81	47,310.76	57,696.78	15,533.09	41,435.41	225,453.20	20,945.15	—
SOMERVILLE	984,397.38	65,042.20	87,136.92	44,406.22	15,066.09	126,749.10	—	—
BROCKTON	852,306.91	35,173.13	16,991.44	29,568.67	14,062.10	132,440.81	15,279.37	—
HOLYOKE	853,899.97	37,219.00	74,642.23	15,588.37	36,364.53	1,181,707.31	—	2.30
HAVERHILL	634,234.61	39,846.41	31,368.41	7,047.76	8,043.94	103,683.18	1,185.54	130.00
MALDEN	558,286.46	36,656.61	60,480.12	19,362.55	15,095.43	63,059.45	26,675.16	303.10
QUINCY	729,539.27	38,507.73	44,452.84	14,636.51	8,695.15	108,154.58	19,423.19	1,237.72
NEWTON	1,004,774.36	65,375.99	114,118.48	50,386.40	24,214.51	114,582.63	516.07	—
CHELSEA	571,502.10	19,393.33	42,558.45	18,349.63	29,434.85	47,326.23	—	—
SALISBURY	463,620.12	29,562.04	42,403.60	16,852.83	12,424.55	116,872.14	—	—
PITTSFIELD	594,999.82	22,000.00	14,733.56	4,789.32	22,674.19	33,669.50	—	—
FITCHBURG	500,816.72	15,565.69	25,126.04	10,572.17	10,166.56	78,586.07	24,027.12	—
EVERETT	590,360.21	24,117.54	51,023.61	13,201.79	18,280.54	46,272.66	16,357.94	—
MEDFORD	561,391.76	19,094.75	41,169.22	11,399.51	40,508.16	58,321.58	20,576.19	—
TAUNTON	416,344.03	17,566.30	8,197.55	—	2,703.96	399,061.62	11,999.75	—
CHICOPEE	444,211.81	16,602.47	6,812.21	5,155.36	8,849.82	313,197.97	6,236.52	—
WALTHAM	341,869.57	31,625.84	39,283.24	5,433.10	9,794.02	59,218.34	26,770.11	3.00
REVERE	506,849.23	8,656.88	18,889.78	11,908.50	16,272.12	46,418.38	—	—
GLoucester	338,717.77	—	6,490.70	7,060.35	7,060.35	59,284.01	866.47	—
BEVERLY	395,224.62	11,021.26	11,021.26	5,247.45	7,786.45	44,030.17	14,030.17	—
NORTH ADAMS	264,904.50	1,365.60	1,365.60	—	9,080.51	24,578.44	8,994.92	—
NORTHAMPTON	304,950.66	33,186.60	6,512.74	1,490.60	8,543.86	112,404.82	4,692.52	268.00
LEOMINSTER	223,867.01	9,898.90	1,496.03	656.70	2,074.50	20,288.72	10,088.51	—
ATTLEBORO	285,847.59	14,478.19	11,622.79	1,412.40	6,755.63	41,634.96	—	—
PEABODY	267,036.98	—	8,351.78	4,280.69	12,311.18	282,837.71	6,311.95	—
WESTFIELD	268,810.56	12,237.11	3,197.04	975.00	7,861.08	294,566.96	—	—
MELROSE	260,520.13	14,554.20	25,215.65	11,289.15	13,620.21	35,401.54	18,103.76	5.00
GARDNER	185,539.27	9,000.00	20,277.26	3,369.40	19,849.78	27,380.04	12,672.22	—
WOBURN	199,898.75	16,000.42	13,300.62	9,590.84	5,024.38	40,356.13	9,238.95	5.68
NEWBURYPORT	127,805.80	10,359.50	4,182.60	649.92	3,260.56	40,400.40	1,805.45	—
MARLBOROUGH	140,302.16	7,278.12	1,331.15	1,491.40	6,506.06	22,030.65	2,530.99	—
39 Cities	\$40,156,435.52	\$2,036,121.93	\$4,306,605.93	\$1,620,165.64	\$1,197,321.94	\$8,770,692.51	\$741,953.00	\$179,467.74



TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON	\$6,585,586.57	\$186,899.90	\$3,175,614.34	—	\$1,533,605.31	\$1,741.25	\$190,253.78	\$379,249.83	\$1,108,772.16	—	\$80,450.00
WORCESTER	569,433.60	121,421.06	261,173.29	—	186,839.25	—	—	—	—	—	—
SPRINGFIELD	558,260.24	105,818.99	396,206.25	—	56,235.00	—	—	—	—	—	—
NEW BEDFORD	744,934.74	101,192.03	531,513.61	\$1,604.10	106,900.00	725.00	—	—	—	—	715.15
FALL RIVER	483,866.10	46,881.56	384,379.39	—	52,940.00	—	—	—	—	—	—
LOWELL	387,142.30	9,912.82	272,849.91	7,252.07	12,127.50	—	—	—	—	—	—
CAMBRIDGE	584,491.13	54,813.12	360,059.36	1,500.00	60,556.25	580.00	53,244.04	53,738.36	—	—	—
LYNN	313,104.26	90,922.20	133,791.99	—	61,986.25	3,118.70	—	22,573.77	—	\$711.35	—
LAWRENCE	271,966.50	57,914.49	181,154.51	—	32,897.50	—	—	—	—	—	—
SOMERVILLE	232,543.11	41,999.11	60,210.76	—	63,452.13	—	29,582.67	18,215.63	82,407.74	127.20	—
BROCKTON	274,166.43	71,365.36	139,348.94	—	53,877.50	—	—	—	—	—	—
HOLYOKE	207,338.28	57,962.91	95,497.87	—	5,620.00	—	—	—	—	—	—
HAYVERHILL	86,274.44	1,391.64	59,259.80	—	3,327.50	—	—	—	—	—	—
MALDEN	189,532.19	28,899.73	97,598.95	—	12,116.38	—	16,503.12	9,715.06	33,557.83	—	—
QUINCY	271,946.58	61,261.63	106,452.19	—	19,322.50	765.00	28,467.41	12,987.66	49,896.31	—	—
NEWTON	287,882.67	32,345.51	167,300.53	—	19,322.50	—	45,583.95	19,048.80	4,328.38	—	—
CHELSEA	224,503.64	49,815.92	114,078.76	—	210.00	—	14,077.93	8,490.57	38,920.46	—	—
SALEM	136,971.15	37,034.57	77,356.58	—	22,580.00	—	—	—	—	—	—
PITTSFIELD	132,575.31	18,931.68	69,908.63	—	43,735.00	—	—	—	—	—	—
FITCHBURG	131,538.12	28,870.64	83,183.20	—	2,800.00	—	16,526.89	9,591.71	41,190.96	—	—
EVERETT	183,814.11	29,788.90	83,915.65	—	2,467.50	—	13,269.39	8,191.78	28,505.02	—	—
MEDFORD	170,327.67	31,823.11	86,070.87	—	46,060.63	—	—	—	—	—	—
TAUNTON	135,484.98	25,721.06	67,703.29	—	10,810.63	—	—	—	—	—	—
CHICOPEE	94,646.89	25,523.70	58,312.56	—	236.90	—	—	—	—	—	—
WALTHAM	100,102.16	18,299.63	52,238.69	—	5,505.00	—	20,716.21	8,610.73	—	—	—
REVERE	158,359.55	33,631.12	78,793.95	—	27,949.58	—	9,222.07	5,521.15	25,680.26	—	—
GLoucester	79,346.72	21,265.65	30,131.49	—	5,498.75	—	—	—	—	—	—
BEVERLY	69,430.98	15,316.39	45,615.84	—	8,817.53	—	—	—	—	—	—
NORTH ADAMS	42,178.09	10,451.47	22,909.09	—	770.00	—	—	—	—	—	168.00
NORTHAMPTON	30,710.28	13,231.29	16,540.99	—	4,780.00	—	—	—	—	—	—
LEOMINSTER	35,047.87	12,705.91	17,561.96	—	18,162.50	—	—	—	—	—	—
ATTLEBORO	61,382.51	13,716.51	29,508.50	—	11,230.00	—	—	—	—	—	—
PEABODY	81,985.34	15,869.09	53,986.25	—	6,160.00	—	—	—	—	—	—
WESTFIELD	80,885.71	10,933.63	13,792.08	—	4,599.25	—	7,348.10	4,428.12	15,147.80	—	—
MELROSE	83,165.92	17,095.67	34,546.98	—	7,560.00	—	—	—	—	—	—
GARDNER	44,053.98	9,241.07	23,152.88	—	19,777.52	—	5,564.58	3,357.70	—	—	—
WOBURN	68,730.18	15,862.15	24,168.23	—	8,330.00	—	—	—	—	—	—
NEWBURYPORT	39,145.01	—	30,813.01	—	6,686.77	—	—	—	—	—	—
MARLBOROUGH	33,756.26	7,496.56	19,362.93	—	—	—	—	—	—	—	—
39 Cities	\$14,218,701.57	\$1,638,519.81	\$7,565,261.10	\$10,356.17	\$2,544,018.91	\$6,929.95	\$450,310.14	\$563,720.87	\$1,428,412.92	\$838.55	\$10,333.15

1 Paid State on account of "Defence of the Commonwealth" loan.

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**DIVISION D**

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**INDEBTEDNESS**

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1923.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON . . .	\$126,914,401.00	\$84,106,701.00	—	\$42,781,700.00	\$26,000.00	—	—	—
WORCESTER . . .	13,521,947.35	6,796,500.00	—	5,196,100.00	—	\$1,100,000.00	—	\$429,347.35
SPRINGFIELD . . .	12,765,407.11	10,433,000.00	—	1,309,000.00	—	700,000.00	—	323,407.11
New Bedford . . .	16,265,866.78	11,834,000.00	\$26,734.93	2,592,000.00	12,000.00	1,010,000.00	—	791,131.85
FALL RIVER . . .	11,396,300.00	9,536,300.00	—	1,360,000.00	—	500,000.00	—	—
LOWELL . . .	7,103,960.00	5,750,210.00	—	253,750.00	—	1,100,000.00	—	—
CAMBRIDGE . . .	11,088,300.00	8,645,300.00	25,000.00	1,454,000.00	14,000.00	950,000.00	—	—
LYNN . . .	6,712,400.00	4,279,750.00	—	1,514,000.00	68,650.00	850,000.00	—	—
LAWRENCE . . .	5,864,560.00	5,008,560.00	—	156,000.00	—	700,000.00	—	—
BROCKTON . . .	2,343,500.00	1,743,500.00	—	—	—	600,000.00	—	—
SOMERVILLE . . .	5,918,000.00	3,055,000.00	—	1,654,000.00	9,000.00	1,200,000.00	—	—
BROCKTON . . .	4,595,000.00	2,389,000.00	—	1,406,000.00	—	800,000.00	—	—
HOLYOKE . . .	1,637,000.00	1,352,000.00	—	135,000.00	—	150,000.00	—	—
HAVERHILL . . .	3,162,500.00	2,698,500.00	—	64,000.00	—	400,000.00	—	—
MALDEN . . .	4,004,000.00	2,621,600.00	—	265,000.00	18,000.00	1,100,000.00	—	—
QUINCY . . .	5,171,863.40	4,103,000.00	—	445,000.00	—	450,000.00	—	171,863.40
NEWTON . . .	3,718,000.00	2,901,600.00	—	2,000.00	—	755,000.00	—	—
CHELSEA . . .	2,770,367.83	1,795,000.00	—	522,000.00	—	400,000.00	—	53,367.83
SALEM . . .	2,783,475.00	1,631,725.00	—	1,031,730.00	—	100,000.00	—	—
PITTSFIELD . . .	2,992,800.00	2,051,900.00	—	440,900.00	—	500,000.00	—	—
EVERETT . . .	2,574,590.00	2,173,590.00	—	95,000.00	—	306,000.00	—	—
MEDFORD . . .	2,882,250.00	2,247,250.00	—	35,000.00	—	600,000.00	—	—
TAUNTON . . .	3,584,038.83	1,874,500.00	—	1,397,000.00	—	250,000.00	—	62,538.83
CHICOPEE . . .	1,699,200.00	1,207,950.00	—	231,250.00	—	200,000.00	—	—
WALTHAM . . .	1,393,000.00	1,343,000.00	—	50,000.00	—	—	—	—
REVERE . . .	2,692,575.45	1,810,575.45	—	217,000.00	—	665,000.00	—	—
GLoucester . . .	1,786,625.00	739,625.00	—	697,000.00	—	350,000.00	—	—
BEVERLY . . .	1,593,500.00	1,389,000.00	—	104,500.00	—	100,000.00	—	—
NORTH ADAMS . . .	711,005.03	497,855.03	—	213,150.00	—	—	—	—
NORTHAMPTON . . .	588,057.11	405,200.00	1,016.00	18,000.00	—	150,000.00	\$13,841.11	—
LEONISTON . . .	591,200.00	320,200.00	—	121,000.00	—	150,000.00	—	—
ATTLEBORO . . .	1,201,450.00	581,200.00	—	460,550.00	—	159,700.00	—	—
WABODY . . .	1,532,000.00	1,080,000.00	—	252,000.00	—	200,000.00	—	—
WESTFIELD . . .	517,000.00	278,000.00	—	139,000.00	—	100,000.00	—	—
MELROSE . . .	1,509,650.00	1,103,650.00	—	116,000.00	—	290,000.00	—	—
GARDNER . . .	768,150.00	543,650.00	—	174,500.00	—	50,000.00	—	—
WOBURN . . .	1,132,550.00	472,350.00	—	360,200.00	—	300,000.00	—	—
NEWBURYPORT . . .	874,274.91	695,274.91	—	179,000.00	—	—	—	—
MARLBOROUGH . . .	820,456.02	573,456.02	—	167,000.00	—	80,000.00	—	—
<b>39 Cities . . .</b>	<b>\$279,182,420.82</b>	<b>\$192,211,472.41</b>	<b>\$52,750.93</b>	<b>\$67,609,350.00</b>	<b>\$147,650.00</b>	<b>\$17,315,700.00</b>	<b>\$13,841.11</b>	<b>\$1,831,656.37</b>

1 In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1923.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1923, together with the supplemental assessment of December, 1923, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, (such as is found in Northampton, see foot-note on Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 TAUNTON .	37,137	6.6	\$37,922,062	\$3,271,500.00	\$787,236.16	\$2,484,263.84
2 PEABODY .	19,552	6.3	21,203,533	1,332,000.00	—	1,332,000.00
3 BROCKTON .	66,254	6.3	65,454,700	4,718,000.00	616,956.05	4,101,043.95
4 NEWBURYPORT	15,618	6.2	12,624,270	874,274.91	97,173.63	777,101.28
5 REVERE .	28,823	5.8	34,915,400	2,027,575.45	—	2,027,575.45
6 NEW BEDFORD	121,217	5.8	210,903,491	14,464,734.93	2,225,946.91	12,238,788.02
7 PITTSFIELD .	41,763	5.2	51,974,455	2,683,475.00	—	2,683,475.00
8 BOSTON .	748,060	5.0	1,716,066,700	126,914,401.00	41,508,702.92	85,405,698.08
9 WOBURN .	16,574	4.8	17,335,421	832,550.00	—	832,550.00
10 SALEM .	42,529	4.8	48,351,285	2,317,000.00	—	2,317,000.00
11 LYNN .	99,148	4.7	106,855,233	5,862,400.00	864,787.21	4,997,612.79
12 GLOUCESTER .	22,947	4.5	31,890,259	1,436,625.00	—	1,436,625.00
13 CHELSEA .	43,184	4.5	47,725,600	2,963,600.00	826,189.00	2,137,411.00
14 SPRINGFIELD	129,614	4.4	250,085,192	11,742,000.00	693,392.64	11,048,607.36
15 FALL RIVER .	120,485	4.3	188,086,150	10,896,300.00	2,731,072.43	8,165,227.57
16 FITCHBURG .	41,029	4.3	56,004,025	2,492,800.00	62,076.63	2,430,723.37
17 LOWELL .	112,759	4.3	136,516,501	6,003,960.00	200,000.00	5,803,960.00
18 MEDFORD .	39,038	4.2	47,478,300	2,282,250.00	279,337.13	2,002,912.87
19 CAMBRIDGE .	109,694	4.2	152,319,800	10,138,300.00	3,806,474.20	6,331,825.80
20 LAWRENCE .	94,270	4.0	120,370,335	5,164,560.00	291,960.66	4,872,599.34
21 MARLBOROUGH	15,028	4.0	14,478,817	740,456.02	156,809.42	583,646.60
22 MALDEN .	49,103	4.0	51,770,550	2,762,500.00	678,065.40	2,084,434.60
23 GARDNER .	16,971	4.0	18,053,592	718,150.00	—	718,150.00
24 EVERETT .	40,120	3.9	48,052,775	2,268,590.00	394,126.52	1,874,463.48
25 QUINCY .	47,876	3.5	82,584,075	2,904,600.00	—	2,904,600.00
26 BEVERLY .	22,561	3.4	44,336,475	1,493,500.00	—	1,493,500.00
27 ATTLEBORO .	19,731	3.3	22,860,820	1,041,750.00	1294,223.46	747,526.54
28 CHICOPEE .	36,214	3.2	46,489,400	1,499,200.00	—	1,499,200.00
29 WALTHAM .	30,915	3.1	42,880,150	1,393,000.00	60,916.61	1,332,083.39
30 HOLYOKE .	60,203	3.1	109,536,500	3,795,000.00	2435,588.39	3,359,411.61
31 NEWTON .	46,054	3.0	102,091,600	4,550,000.00	1,489,338.18	3,060,661.82
32 MELROSE .	18,204	3.0	25,510,250	1,219,650.00	457,355.71	762,294.29
33 NORTH ADAMS	22,282	2.9	24,689,555	711,005.03	—	711,005.03
34 WORCESTER .	179,754	2.8	270,700,650	11,992,600.00	4,313,981.16	7,678,618.84
35 WESTFIELD .	18,604	2.5	16,778,795	417,000.00	—	417,000.00
36 SOMERVILLE .	93,091	1.9	92,528,400	1,743,500.00	—	1,743,500.00
37 LEOMINSTER .	19,744	1.8	19,007,965	441,200.00	91,463.67	349,736.33
38 NORTHAMPTON	21,951	1.7	25,029,840	424,216.00	—	424,216.00
39 HAVERHILL .	53,884	1.7	65,221,100	1,487,000.00	392,580.26	1,094,419.74
<b>39 Cities</b>	<b>2,761,985</b>	<b>4.4</b>	<b>\$4,476,684,021</b>	<b>\$260,021,223.34</b>	<b>\$63,755,754.35</b>	<b>\$196,265,468.99</b>

<sup>1</sup> Includes \$140,970.64 investment fund.

<sup>2</sup> Includes railroad stock offsetting debt of \$195,000.



TABLE XIII. — *Debt Transactions for 1923 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

CITIES.	INCURRED					CANCELLED						
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Boston	\$5,155,000.00	\$2,035,000.00	—	\$14,000,000.00	—	—	\$4,816,050.00	\$140,350.00	\$47,500.00	\$14,000,000.00	—	—
Worcester	1,652,000.00	1,000,000.00	—	5,700,000.00	—	\$429,347.35	1,145,200.00	312,200.00	—	6,300,000.00	—	\$382,180.38
Springfield	1,810,000.00	—	—	3,850,000.00	—	323,407.11	732,500.00	239,000.00	—	3,550,000.00	—	354,074.26
New Bedford	1,060,000.00	200,000.00	—	4,850,000.00	—	791,131.85	1,177,000.00	43,000.00	3,000.00	5,840,000.00	—	240,030.48
Fall River	1,978,000.00	—	—	2,955,000.00	—	—	1,011,000.00	110,000.00	—	2,655,000.00	—	—
Lowell	451,700.00	—	—	3,900,000.00	—	—	1,526,970.00	44,000.00	—	4,450,000.00	—	—
Cambridge	693,000.00	—	—	3,400,000.00	—	—	940,050.00	45,500.00	1,000.00	3,250,000.00	—	—
Lynn	1,365,250.00	25,000.00	\$10,000.00	4,828,500.00	—	—	383,700.00	100,500.00	7,130.00	5,208,500.00	—	—
Lawrence	1,470,000.00	—	—	2,700,000.00	—	—	430,770.00	661,000.00	—	2,800,000.00	—	—
Somerville	450,000.00	—	—	1,850,000.00	—	—	165,500.00	—	—	1,750,000.00	—	—
Brockton	355,000.00	70,000.00	9,000.00	2,300,000.00	—	—	446,100.00	62,100.00	—	2,200,000.00	—	—
Holyoke	468,000.00	140,000.00	—	2,200,000.00	—	—	247,000.00	65,000.00	—	1,900,000.00	—	—
Haverhill	210,000.00	—	—	1,050,000.00	—	—	181,000.00	5,000.00	—	1,050,000.00	\$8,000.00	—
Malden	673,000.00	—	—	1,500,000.00	—	—	298,200.00	30,000.00	—	1,850,000.00	—	—
Quincy	433,500.00	35,000.00	—	1,800,000.00	—	—	365,500.00	74,500.00	—	1,800,000.00	—	—
Newton	420,000.00	—	—	1,400,000.00	—	171,863.40	273,500.00	56,000.00	2,000.00	1,400,000.00	—	—
Chelsea	404,500.00	—	—	1,255,000.00	—	—	129,100.00	3,000.00	—	1,455,000.00	—	—
Salem	83,000.00	—	—	1,700,000.00	—	53,367.83	195,000.00	24,000.00	—	1,750,000.00	—	—
Pittsfield	239,325.00	35,750.00	—	1,900,000.00	—	—	194,750.00	100,000.00	—	975,000.00	—	—
Fitchburg	430,000.00	35,000.00	—	1,200,000.00	—	—	380,800.00	49,800.00	—	1,250,000.00	—	—
Everett	572,900.00	25,000.00	—	900,000.00	—	—	301,534.00	—	—	1,300,000.00	—	—
Medford	473,000.00	—	—	975,000.00	—	—	245,800.00	33,000.00	—	975,000.00	—	—
Taunton	480,000.00	280,000.00	—	1,100,000.00	—	62,538.83	167,900.00	72,500.00	—	1,175,000.00	—	—
Chicopee	233,000.00	18,000.00	—	900,000.00	—	—	197,150.00	45,250.00	—	800,000.00	—	—
Waltham	563,000.00	50,000.00	—	600,000.00	\$150,000.00	—	158,500.00	1,000.00	—	900,000.00	400,000.00	—
Revere	477,682.05	52,000.00	—	1,000,000.00	—	—	205,364.90	20,710.00	—	897,000.00	—	—
Gloicester	240,000.00	30,000.00	—	600,000.00	—	—	64,375.00	60,000.00	—	600,000.00	—	—
Beverly	671,000.00	—	—	700,000.00	—	—	130,000.00	29,000.00	—	750,000.00	10,000.00	—
North Adams	—	—	—	460,000.00	—	—	78,369.99	17,350.00	—	460,000.00	—	—
Northampton	105,000.00	—	—	525,000.00	32,700.01	—	63,400.00	4,000.00	—	500,000.00	28,828.90	—
Leominster	45,000.00	—	—	400,000.00	—	—	46,600.00	2,000.00	—	400,000.00	—	—
Attleboro	—	—	—	674,700.00	—	—	85,500.00	47,250.00	—	680,000.00	—	—
Peabody	—	40,000.00	—	700,000.00	—	—	102,000.00	41,000.00	—	800,000.00	—	—
Westfield	—	—	—	350,000.00	—	—	46,000.00	16,000.00	—	350,000.00	—	—
Melrose	287,150.00	20,000.00	—	725,000.00	—	—	91,240.00	19,500.00	—	760,000.00	—	—
Gardner	3,500.00	5,000.00	—	400,000.00	—	—	60,300.00	15,000.00	—	400,000.00	—	—
Woburn	70,950.00	19,400.00	—	700,000.00	—	—	109,700.00	60,500.00	—	650,000.00	—	—
Newburyport	363,000.00	—	—	—	—	—	131,000.00	15,000.00	—	—	—	—
Marlborough	232,500.00	15,000.00	—	310,000.00	—	—	77,400.00	8,000.00	—	300,000.00	—	—
39 Cities	\$24,618,957.05	\$4,130,150.00	\$19,000.00	\$75,358,200.00	\$182,700.01	\$1,831,656.37	\$16,402,423.89	\$2,672,010.00	\$60,630.00	\$78,130,500.00	\$446,828.90	\$1,156,102.44

<sup>1</sup> Includes \$26,200 Trust Funds used.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1923.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON .	\$401,084.72	1 \$27,000.00	\$374,084.72	\$101,752.96	\$85,184.48	\$187,147.28
WORCESTER .	—	—	—	—	—	—
SPRINGFIELD .	—	—	—	—	—	—
NEW BEDFORD .	—	—	—	—	—	—
FALL RIVER .	—	—	—	—	—	—
LOWELL .	—	—	—	—	—	—
CAMBRIDGE .	55,898.05	—	55,898.05	41,507.72	14,390.33	—
LYNN .	12,571.78	7,683.58	4,888.20	—	4,888.20	—
LAWRENCE .	—	—	—	—	—	—
SOMERVILLE .	46,300.63	3,380.00	42,920.63	23,061.90	5,949.30	13,909.43
BROCKTON .	—	—	—	—	—	—
HOLYOKE .	—	—	—	—	—	—
HAVERHILL .	—	—	—	—	—	—
HAVERHILL .	22,595.70	—	22,595.70	13,365.18	3,566.37	5,664.15
MALDEN .	31,497.74	—	31,497.74	13,700.63	9,285.22	8,421.89
QUINCY .	28,136.65	—	28,136.65	22,058.26	5,347.82	730.57
NEWTON .	—	—	—	—	—	—
CHELSEA .	19,382.67	—	19,382.67	10,974.80	1,838.57	6,569.30
SALEM .	—	—	—	—	—	—
PITTSFIELD .	—	—	—	—	—	—
FITCHBURG .	—	—	—	—	—	—
EVERETT .	22,413.28	—	22,413.28	13,383.72	2,077.03	6,952.53
MEDFORD .	18,729.84	—	18,729.84	10,344.49	3,574.04	4,811.31
TAUNTON .	—	—	—	—	—	—
CHICOPEE .	—	—	—	—	—	—
WALTHAM .	11,900.24	—	11,900.24	10,035.66	1,864.58	—
REVERE .	13,168.43	—	13,168.43	7,637.33	1,195.57	4,335.53
GLoucester .	—	—	—	—	—	—
BEVERLY .	—	—	—	—	—	—
NORTH ADAMS .	—	—	—	—	—	—
NORTHAMPTON .	—	—	—	—	—	—
LEOMINSTER .	—	—	—	—	—	—
ATTLEBORO .	—	—	—	—	—	—
PEABODY .	—	—	—	—	—	—
WESTFIELD .	9,244.04	—	9,244.04	5,728.40	958.88	2,556.76
MELROSE .	—	—	—	—	—	—
GARDNER .	—	—	—	—	—	—
WOBURN .	5,065.09	—	5,065.09	4,338.00	727.09	—
NEWBURYPORT .	—	—	—	—	—	—
MARLBOROUGH .	—	—	—	—	—	—
<b>39 Cities .</b>	<b>\$697,988.86</b>	<b>\$38,063.58</b>	<b>\$659,925.28</b>	<b>\$277,979.05</b>	<b>\$140,847.48</b>	<b>\$241,098.75</b>

<sup>1</sup> On account of "Defence of the Commonwealth" loan.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1923.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	\$3,690,325.57	\$2,221,417.74	\$1,067,823.11	\$401,084.72	60.2	28.9	10.9
WORCESTER	975,400.00	875,400.00	100,000.00	—	89.7	10.3	—
SPRINGFIELD	656,500.00	656,500.00	—	—	100.0	—	—
NEW BEDFORD	1,120,272.00	1,103,000.00	17,272.00	—	98.5	1.5	—
FALL RIVER	762,960.00	741,000.00	21,960.00	—	97.1	2.9	—
LOWELL	574,970.00	570,970.00	4,000.00	—	99.3	0.7	—
CAMBRIDGE	603,552.55	435,350.00	112,304.50	55,898.05	72.1	18.6	9.3
LYNN	488,001.78	451,330.00	24,100.00	12,571.78	92.5	4.9	2.6
LAWRENCE	402,039.70	1,882,270.00	19,789.70	—	95.1	4.9	—
SOMERVILLE	211,800.03	163,500.00	—	46,300.63	78.1	—	21.9
BROCKTON	508,200.00	483,200.00	25,000.00	—	95.1	4.9	—
HOLYOKE	315,153.00	312,000.00	3,153.00	—	99.0	1.0	—
HAVERHILL	194,045.00	161,000.00	33,045.00	—	83.0	17.0	—
MAIDEN	238,409.70	203,200.00	12,614.00	22,595.70	85.2	5.3	9.5
QUINCY	473,497.74	442,000.00	—	31,497.74	93.3	31,497.74	6.7
NEWTON	229,236.65	179,500.00	21,600.00	28,136.65	78.3	9.4	12.3
CHELSEA	180,869.67	132,100.00	29,387.00	19,382.67	73.0	16.3	10.7
SALEM	219,000.00	219,000.00	—	—	100.0	—	—
PITTSFIELD	294,750.00	294,750.00	—	—	100.0	—	—
FITCHBURG	223,100.00	208,600.00	14,500.00	—	93.5	6.5	—
EVERETT	206,512.28	176,534.00	7,565.00	22,413.28	85.5	3.7	10.8
MEDFORD	231,529.84	212,800.00	—	18,729.84	91.9	—	8.1
TAUNTON	206,900.00	198,400.00	8,500.00	—	95.9	4.1	—
CHICOPEE	242,400.00	242,400.00	—	—	100.0	—	—
WALTHAM	130,452.56	124,500.00	—	—	89.3	2.2	8.5
ROVERE	239,243.33	226,074.90	3,052.32	11,900.24	94.5	—	5.5
GLOUCESTER	124,375.00	124,375.00	—	13,168.43	100.0	—	—
BEVERLY	139,000.00	139,000.00	—	—	100.0	—	—
NORTH ADAMS	95,719.99	95,719.99	—	—	100.0	—	—
NORTHAMPTON	69,080.00	49,080.00	—	—	100.0	—	—
LEOMINSTER	58,500.00	48,600.00	9,900.00	—	83.1	16.9	—
ATTLEBORO	100,250.00	90,250.00	10,000.00	—	90.0	10.0	—
PEABODY	143,000.00	143,000.00	—	—	100.0	—	—
WESTFIELD	62,000.00	62,000.00	—	—	100.0	—	—
MELROSE	104,579.31	90,240.00	5,095.27	9,244.04	86.3	4.9	8.8
GARDNER	75,300.00	75,300.00	—	—	100.0	—	—
WOBURN	175,263.09	170,200.00	—	5,065.09	97.1	—	2.9
NEWBURYPORT	96,500.00	96,500.00	500.00	—	99.5	0.5	—
MARLBOROUGH	85,400.00	85,400.00	—	—	100.0	—	—
39 Cities	\$14,977,111.39	\$12,727,961.63	\$1,551,160.90	\$697,988.86	85.0	10.3	4.7

<sup>1</sup> Serial loans amounting to \$57,500 were paid from offsets to outlays.

<sup>2</sup> Includes \$1,680 paid county of Hampden on account of Connecticut River Bridge.

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**DIVISION E**

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**CASH BALANCES**

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TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1923					CASH AT END OF 1923						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON . . . . .	\$13,634,253.89	\$10,085,011.93	\$2,866,689.78	\$2,048.88	\$419,830.96	\$260,672.34	\$11,352,769.24	\$8,461,767.22	\$2,296,215.39	\$1,790.29	\$315,802.44	\$277,193.90
Worcester . . . . .	481,468.51	382,318.61	27,206.70	2,722.40	24,287.20	44,933.60	991,713.36	510,367.66	17,721.82	2,856.20	21,863.20	40,904.48
Springfield . . . . .	1,097,421.68	1,013,807.80	71,888.07	—	11,725.81	—	2,093,834.44	1,975,561.93	69,960.81	4,876.77	36,214.68	39,583.26
New Bedford . . . . .	2,004,549.51	1,912,181.13	49,829.60	6,502.09	4,607.16	31,427.53	2,093,834.44	1,975,561.93	69,960.81	4,876.77	36,214.68	39,583.26
Fall River . . . . .	1,242,280.52	1,025,267.17	21,339.50	—	1,166.04	—	1,162,687.87	1,060,131.35	95,072.43	—	1,023.28	6,437.81
Lowell . . . . .	503,114.37	487,803.63	15,199.63	—	111.11	—	340,398.60	336,717.12	3,548.09	—	133.39	—
Cambridge . . . . .	348,219.51	277,373.64	44,579.63	554.77	1,855.30	23,936.17	376,680.04	268,786.19	80,524.20	3,313.68	2,068.70	21,987.27
LYNN . . . . .	168,317.01	158,149.55	6,511.07	3,251.36	—	405.03	352,092.95	369,057.06	10,436.74	2,194.12	—	405.03
LAWRENCE . . . . .	876,917.40	452,085.65	422,712.78	—	91.11	—	1,293,514.46	1,122,585.94	168,900.66	—	—	2,027.86
SOMERVILLE . . . . .	510,957.15	509,602.53	—	1,062.97	—	291.65	317,656.94	316,062.24	51,356.05	2,067.67	2,758.31	291.65
BROCKTON . . . . .	132,472.92	123,156.50	3,420.66	2,459.61	2,922.66	513.49	480,653.98	423,790.50	12,423.39	—	3,452.17	681.45
HOLYOKE . . . . .	431,772.06	399,377.44	29,078.30	—	8,316.32	—	488,913.54	473,047.98	15,865.88	—	2,446.88	239.75
HAVERHILL . . . . .	122,434.26	118,548.14	1,132.18	—	2,526.69	232.25	232,558.65	227,281.76	5,276.89	—	1,185.15	—
MALDEN . . . . .	855,569.35	359,194.72	24,424.32	1,808.57	141.74	—	407,445.56	396,101.57	7,629.52	2,529.32	9,480.58	13,131.68
QUINCY . . . . .	626,045.24	613,322.76	—	526.60	3,416.01	8,779.87	886,809.73	863,585.38	23,224.35	612.09	1,528.92	—
NEWTON . . . . .	706,311.52	702,114.55	1,697.04	21.17	2,478.76	—	396,456.92	392,101.59	2,701.91	34.50	100.00	—
CHELSEA . . . . .	190,152.91	189,152.91	—	—	—	1,000.00	163,663.43	163,563.43	—	—	—	2,403.30
SALEM . . . . .	192,571.80	187,446.18	—	806.66	2,472.54	1,846.42	321,579.90	312,682.47	—	2,173.11	4,514.11	1,936.20
PLYMOUTH . . . . .	235,365.26	234,440.77	—	—	—	924.49	350,009.65	357,073.45	—	—	—	303.60
FITCHBURG . . . . .	411,737.97	302,010.90	103,152.78	4,854.47	1,287.52	432.00	360,486.20	356,194.74	1,826.63	848.08	1,313.75	1,720.62
EVERETT . . . . .	590,667.39	552,404.98	37,766.53	4,964.18	—	1,531.70	316,912.58	316,733.05	133,226.52	31,121.93	90.46	13,351.08
MEDFORD . . . . .	943,436.91	571,932.02	9,450.87	3,956.44	477.61	12,619.97	681,781.61	656,334.75	6,437.13	4,250.90	1,407.75	4,145.28
TAUNTON . . . . .	211,875.14	172,820.32	28,006.64	4,890.03	—	6,158.15	616,056.36	588,203.12	18,528.07	5,179.89	—	—
CHICOPEE . . . . .	613,156.98	35,940.20	—	—	—	26,134.56	90,526.27	50,802.74	—	—	1,570.42	38,153.11
WALTHAM . . . . .	167,345.54	152,125.14	6,712.66	2,258.69	1,384.71	4,864.34	116,249.99	102,378.43	5,484.37	2,976.28	1,618.70	3,792.21
REVERE . . . . .	199,108.02	199,108.02	—	—	—	—	57,003.52	57,003.52	—	—	—	7.79
GLoucester . . . . .	235,231.40	235,223.61	—	—	—	7.79	348,998.08	348,599.01	—	—	381.28	—
BEVERLY . . . . .	224,738.31	224,434.05	—	—	304.26	—	403,428.25	403,146.87	—	—	281.38	—
NORTH ADAMS . . . . .	168,754.82	168,424.07	—	167.75	163.00	—	43,694.42	43,694.42	—	—	—	—
LEOMINSTER . . . . .	127,608.07	127,608.07	—	—	—	—	198,851.80	194,764.85	—	186.87	3,900.08	—
Attleboro . . . . .	23,471.21	19,617.94	1,662.81	—	2,190.46	—	137,902.00	137,902.00	623.46	—	5,310.35	—
PEABODY . . . . .	144,977.50	142,987.29	—	—	—	1,990.21	35,186.36	29,252.55	—	—	—	3,947.87
WESTFIELD . . . . .	164,325.64	160,803.20	—	—	—	3,522.44	125,193.43	121,245.56	—	—	—	4,319.11
MELROSE . . . . .	79,735.89	56,428.07	—	2,883.05	1,908.10	4,726.65	235,089.52	222,697.64	8,355.71	.05	1,910.06	2,126.06
GARDNER . . . . .	37,421.46	36,578.46	—	—	—	843.00	86,561.07	86,152.07	—	—	—	409.00
Woburn . . . . .	72,791.93	65,565.52	—	1,642.06	—	20.41	77,975.98	71,529.91	5,336.07	—	800.33	309.67
NEWBURYPORT . . . . .	94,648.92	75,093.73	13,498.25	7,870.68	—	186.26	148,082.65	141,459.09	8.85	—	6,428.45	186.26
MARLBOROUGH . . . . .	66,900.71	62,014.89	2,478.16	2,407.66	—	—	148,125.02	146,166.66	162.32	—	1,796.04	—
39 Cities . . . . .	\$27,602,995.43	\$22,615,308.14	\$3,995,791.92	\$44,676.72	\$502,730.66	\$444,487.99	\$26,954,718.49	\$22,943,043.42	\$3,036,043.04	\$67,011.75	\$428,545.58	\$480,074.70

## PART II

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### TOWNS OVER 5,000 POPULATION



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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1923**

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 37,748
REVENUE.		\$2,746,289.66
<b>General</b>		<b>2,449,220.46</b>
<i>Taxes</i>		<i>2,434,348.66</i>
Property, poll, and income		2,315,102.16
Corporation, bank, etc.		119,246.50
<i>Licenses and permits</i>		<i>4,183.50</i>
<i>Fines and forfeits</i>		<i>1,258.36</i>
<i>Grants and gifts</i>		<i>8,742.88</i>
For expenses		7,742.88
For outlays		1,000.00
All other		687.06
<b>Commercial</b>		<b>297,069.20</b>
<i>Special assessments</i>		<i>7,384.55</i>
To meet expenses		7,384.55
To meet outlays		—
<i>Privileges</i>		<i>2,683.10</i>
<i>Departmental</i>		<i>104,270.76</i>
General government		1,794.12
Protection of persons and property		6,198.23
Health and sanitation		22,054.69
Highways		339.92
Charities		11,310.63
Soldiers' benefits		1,950.00
Schools		19,385.69
Libraries		2,882.10
Recreation		9,669.95
Unclassified		28,685.43
<i>Public service enterprises</i>		<i>161,308.81</i>
Electric light		—
Water		161,308.81
All other		—
<i>Cemeteries</i>		<i>7,431.41</i>
<i>Interest</i>		<i>13,990.57</i>
On sinking funds		—
On trust and investment funds		1,754.35
All other		12,236.22
NON-REVENUE.		\$1,597,529.07
<b>Offsets to outlays</b>		<b>16,054.65</b>
<i>Departmental</i>		<i>10,033.00</i>
<i>Public service enterprises</i>		<i>6,031.65</i>
<i>Cemeteries</i>		—
<b>Municipal indebtedness</b>		<b>1,152,050.00</b>
<i>Loans, general purposes</i>		<i>250,000.00</i>
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		<i>900,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		<i>2,050.00</i>
<b>Transfers</b>		<b>—</b>
<i>From sinking funds</i>		—
All other		—
<b>Refunds</b>		<b>13,325.72</b>
<b>Agency, trust, and investment</b>		<b>416,098.70</b>
<i>Taxes and licenses for State</i>		<i>243,116.84</i>
<i>Taxes for county</i>		<i>164,411.76</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>8,570.10</i>
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$2,762,344.31
Premiums		2,050.00
Municipal indebtedness		1,150,000.00
Transfers and refunds		13,325.72
Agency, trust, and investment		416,098.70
<b>Total receipts</b>		<b>\$4,343,818.73</b>
Balance on hand, including funds		383,311.08
<b>GRAND TOTAL</b>		<b>\$4,727,129.81</b>

*Graded According to Population of 1920.*

PAYMENTS.		Brookline POPULATION 37,748
<b>Maintenance</b>		<b>\$2,368,385.92</b>
<i>Departmental</i>		<i>2,256,400.73</i>
General government		123,567.32
Protection of persons and property		523,597.58
Health and sanitation		330,953.35
Highways		330,679.05
Charities		45,666.75
Soldiers' benefits		3,140.00
Schools		597,963.48
Libraries		65,626.85
Recreation		179,039.74
Pensions		22,053.86
Unclassified		14,112.80
<i>Public service enterprises</i>		<i>122,673.36</i>
Electric light		—
Water		122,673.36
All other		—
<i>Cemeteries</i>		<i>9,301.78</i>
<i>Administration of trust funds</i>		<i>10.00</i>
<b>Interest</b>		<b>151,985.44</b>
<i>Loans, general purposes</i>		<i>144,448.68</i>
<i>Loans, public service enterprises</i>		<i>7,536.76</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>450,343.53</b>
<i>Departmental</i>		<i>413,619.94</i>
General government		—
Protection of persons and property		1,000.14
Health and sanitation		34,152.25
Highways		145,263.98
Charities		—
Schools		195,470.58
Libraries		—
Recreation		37,732.99
Unclassified		—
<i>Public service enterprises</i>		<i>34,992.67</i>
Electric light		—
Water		34,992.67
All other		—
<i>Cemeteries</i>		<i>1,730.92</i>
<b>Municipal indebtedness</b>		<b>1,109,959.07</b>
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>209,959.07</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>900,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>—</b>
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
<b>Refunds</b>		<b>13,325.72</b>
<b>Agency, trust, and investment</b>		<b>415,087.37</b>
<i>Taxes and licenses for State</i>		<i>243,116.84</i>
<i>Taxes for county</i>		<i>164,411.76</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>7,558.77</i>
<i>All other</i>		<i>—</i>

## RECAPITULATION.

Maintenance and interest	\$2,520,371.36
Permanent debt (except from sinking funds)	209,959.07
Sinking fund requirements from revenue	—
Outlays	450,343.53
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	900,000.00
Transfers (except to sinking funds) and refunds	13,325.72
Agency, trust, and investment	415,087.37
<b>Total payments</b>	<b>\$4,509,087.05</b>
Balance on hand, including funds	218,042.76
<b>GRAND TOTAL</b>	<b>\$4,727,129.81</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Watertown POPULATION 21,457	Arlington POPULATION 18,665	Frammingham POPULATION 17,033	Greenfield POPULATION 15,462
REVENUE.	\$1,194,411.62	\$1,116,191.21	\$1,041,735.57	\$698,145.02
<b>General</b>	<b>1,006,470.56</b>	<b>917,450.39</b>	<b>846,128.03</b>	<b>591,578.93</b>
<i>Taxes</i>	<i>994,637.60</i>	<i>911,648.20</i>	<i>835,440.43</i>	<i>586,454.53</i>
Property, poll, and income	907,739.29	878,708.65	754,190.60	524,094.87
Corporation, bank, etc.	86,898.31	32,939.55	81,249.83	62,359.66
<i>Licenses and permits</i>	<i>1,536.00</i>	<i>3,557.50</i>	<i>2,761.60</i>	<i>1,651.00</i>
<i>Fines and forfeits</i>	<i>2,550.12</i>	<i>641.61</i>	<i>1,395.81</i>	<i>2,415.50</i>
<i>Grants and gifts</i>	<i>7,720.29</i>	<i>1,603.08</i>	<i>6,530.19</i>	<i>1,051.90</i>
For expenses	7,720.29	1,603.08	5,469.50	1,051.90
For outlays	—	—	1,060.69	—
All other	26.55	—	—	6.00
<b>Commercial</b>	<b>187,941.06</b>	<b>198,740.82</b>	<b>195,607.54</b>	<b>106,566.09</b>
<i>Special assessments</i>	<i>11,626.76</i>	<i>25,869.23</i>	<i>13,968.06</i>	<i>2,648.40</i>
To meet expenses	11,111.79	673.75	7,322.75	—
To meet outlays	514.97	25,195.48	6,645.31	2,648.40
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>48,765.48</i>	<i>42,205.10</i>	<i>46,705.80</i>	<i>21,032.23</i>
General government	3,270.46	6,553.79	526.36	2,559.62
Protection of persons and property	619.46	958.55	367.77	423.82
Health and sanitation	12,210.27	4,107.24	13,076.77	3,365.53
Highways	193.90	1,142.22	98.35	772.13
Charities	11,221.71	6,832.68	13,091.92	7,235.31
Soldiers' benefits	901.00	1,947.25	2,082.50	1,155.77
Schools	2,465.45	2,293.81	9,184.49	4,561.70
Libraries	633.29	715.50	814.25	786.35
Recreation	91.00	7.00	19.70	2.00
Unclassified	17,158.94	17,647.06	7,443.69	170.00
<i>Public service enterprises</i>	<i>110,642.96</i>	<i>93,435.84</i>	<i>94,022.26</i>	<i>71,694.52</i>
Electric light	—	—	—	—
Water	110,642.96	93,435.84	94,022.26	71,694.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,576.09</i>	<i>11,973.80</i>	<i>5,349.70</i>	<i>—</i>
<i>Interest</i>	<i>14,329.77</i>	<i>25,266.85</i>	<i>35,561.72</i>	<i>11,190.94</i>
On sinking funds	—	7,617.51	5,100.22	—
On trust and investment funds	2,018.51	7,699.14	4,500.84	3,897.76
All other	12,311.26	9,910.20	25,960.66	7,293.18
NON-REVENUE.	\$965,051.43	\$911,612.25	\$1,475,196.74	\$463,569.84
<b>Offsets to outlays</b>	<b>11,835.46</b>	<b>38,248.17</b>	<b>36,284.87</b>	<b>2,500.82</b>
<i>Departmental</i>	<i>6,488.83</i>	<i>38,248.17</i>	<i>36,124.84</i>	<i>2,500.82</i>
<i>Public service enterprises</i>	<i>5,346.63</i>	<i>—</i>	<i>160.03</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>808,596.50</b>	<b>594,989.63</b>	<b>1,300,200.08</b>	<b>351,617.25</b>
<i>Loans, general purposes</i>	<i>107,500.00</i>	<i>181,000.00</i>	<i>593,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>12,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>400,000.00</i>	<i>639,800.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,096.50</i>	<i>1,989.63</i>	<i>7,400.08</i>	<i>1,617.25</i>
<b>Transfers</b>	<b>2,328.78</b>	<b>34,935.35</b>	<b>4,494.24</b>	<b>139.69</b>
<i>From sinking funds</i>	<i>—</i>	<i>10,500.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,328.78</i>	<i>24,435.35</i>	<i>4,494.24</i>	<i>139.69</i>
<b>Refunds</b>	<b>17,027.93</b>	<b>4,300.84</b>	<b>5,431.05</b>	<b>5,316.20</b>
<b>Agency, trust, and investment</b>	<b>125,262.76</b>	<b>239,138.26</b>	<b>128,786.50</b>	<b>103,995.88</b>
<i>Taxes and licenses for State</i>	<i>83,815.59</i>	<i>68,669.41</i>	<i>71,631.00</i>	<i>54,933.00</i>
<i>Taxes for county</i>	<i>39,065.04</i>	<i>32,788.05</i>	<i>34,929.61</i>	<i>46,927.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,382.13</i>	<i>137,680.80</i>	<i>22,225.89</i>	<i>2,136.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,206,247.08	\$1,154,439.38	\$1,078,020.44	\$700,645.84
Premiums	1,096.50	1,989.63	7,400.08	1,617.25
Municipal indebtedness	807,500.00	593,000.00	1,292,800.00	350,000.00
Transfers and refunds	19,356.71	39,236.19	9,925.29	5,455.89
Agency, trust, and investment	125,262.76	239,138.26	128,786.50	103,995.88
<b>Total receipts</b>	<b>\$2,159,463.05</b>	<b>\$2,027,803.46</b>	<b>\$2,516,932.31</b>	<b>\$1,161,714.86</b>
Balance on hand, including funds	240,695.28	56,887.49	241,144.23	255,089.71
<b>GRAND TOTAL</b>	<b>\$2,400,158.33</b>	<b>\$2,084,690.95</b>	<b>\$2,758,076.54</b>	<b>\$1,416,804.57</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Watertown POPULATION 21,457	Arlington POPULATION 18,665	Frammingham POPULATION 17,033	Greenfield POPULATION 15,462
<b>Maintenance</b>	<b>\$825,996.31</b>	<b>\$833,906.07</b>	<b>\$731,678.32</b>	<b>\$506,999.51</b>
<i>Departmental</i>	<i>776,496.67</i>	<i>766,266.95</i>	<i>674,140.18</i>	<i>468,645.83</i>
General government	47,750.43	56,833.80	34,638.53	31,880.17
Protection of persons and property	141,341.87	108,002.94	110,300.91	43,225.47
Health and sanitation	79,157.08	84,974.54	55,714.22	28,325.72
Highways	98,176.67	115,164.71	126,052.80	79,629.45
Charities	48,705.90	22,118.67	28,025.19	23,824.24
Soldiers' benefits	3,166.50	2,712.00	6,364.70	1,848.50
Schools	294,112.60	329,875.45	272,737.08	227,419.64
Libraries	18,665.12	13,880.86	17,059.68	14,018.39
Recreation	24,621.17	18,147.57	4,835.16	6,227.51
Pensions	6,386.00	5,366.20	1,370.00	—
Unclassified	13,413.33	9,190.21	17,041.91	12,246.74
<i>Public service enterprises</i>	<i>43,480.61</i>	<i>53,478.10</i>	<i>50,652.04</i>	<i>38,222.68</i>
Electric light	—	—	—	—
Water	43,480.61	53,478.10	50,652.04	38,222.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,019.03</i>	<i>14,136.02</i>	<i>6,801.10</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>25.00</i>	<i>85.00</i>	<i>131.00</i>
<b>Interest</b>	<b>112,199.10</b>	<b>74,125.42</b>	<b>71,998.59</b>	<b>27,502.87</b>
<i>Loans, general purposes</i>	<i>87,239.34</i>	<i>51,988.35</i>	<i>53,029.84</i>	<i>25,575.71</i>
<i>Loans, public service enterprises</i>	<i>24,959.76</i>	<i>22,137.07</i>	<i>18,968.75</i>	<i>1,927.16</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>205,597.55</b>	<b>263,782.68</b>	<b>595,117.77</b>	<b>304,008.21</b>
<i>Departmental</i>	<i>181,231.63</i>	<i>235,468.47</i>	<i>562,741.67</i>	<i>266,490.58</i>
General government	—	—	—	1,027.55
Protection of persons and property	3,108.51	31,143.67	6,147.90	—
Health and sanitation	33,799.60	59,074.16	296,299.05	15,479.78
Highways	70,271.43	81,852.81	116,902.20	72,511.27
Charities	—	—	—	723.61
Schools	40,552.09	42,454.37	140,080.09	159,490.07
Libraries	—	—	—	—
Recreation	—	19,027.07	3,090.14	17,258.30
Unclassified	33,500.00	1,916.39	222.29	—
<i>Public service enterprises</i>	<i>22,368.91</i>	<i>28,314.21</i>	<i>24,408.15</i>	<i>37,517.63</i>
Electric light	—	—	—	—
Water	22,368.91	28,314.21	24,408.15	37,517.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,997.01</i>	<i>—</i>	<i>7,967.95</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>874,467.77</b>	<b>523,282.24</b>	<b>1,010,300.00</b>	<b>263,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>10,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>174,467.77</i>	<i>72,782.24</i>	<i>82,500.00</i>	<i>53,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>700,000.00</i>	<i>440,000.00</i>	<i>927,800.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,328.78</b>	<b>34,935.35</b>	<b>4,494.24</b>	<b>139.69</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>12,850.00</i>	<i>500.00</i>	<i>—</i>
<i>All other</i>	<i>2,328.78</i>	<i>22,085.35</i>	<i>3,994.24</i>	<i>139.69</i>
<b>Refunds</b>	<b>17,027.93</b>	<b>4,300.84</b>	<b>5,431.05</b>	<b>5,316.20</b>
<b>Agency, trust, and investment</b>	<b>126,668.65</b>	<b>255,828.14</b>	<b>132,763.47</b>	<b>103,995.88</b>
<i>Taxes and licenses for State</i>	<i>83,815.59</i>	<i>68,669.41</i>	<i>71,631.00</i>	<i>64,933.00</i>
<i>Taxes for county</i>	<i>39,065.04</i>	<i>32,788.05</i>	<i>34,929.61</i>	<i>46,927.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,788.02</i>	<i>154,370.68</i>	<i>26,202.86</i>	<i>2,135.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$938,195.41	\$908,031.49	\$803,676.91	\$534,502.38
Permanent debt (except from sinking funds)	174,467.77	72,782.24	82,500.00	53,000.00
Sinking fund requirements from revenue	—	12,850.00	500.00	—
Outlays	205,597.55	263,782.68	595,117.77	304,008.21
Permanent debt from sinking funds	—	10,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	700,000.00	440,000.00	927,800.00	210,000.00
Transfers (except to sinking funds) and refunds	19,356.71	26,386.19	9,425.29	5,455.89
Agency, trust, and investment	126,668.65	255,828.14	132,763.47	103,995.88
<b>Total payments</b>	<b>\$2,164,286.09</b>	<b>\$1,990,160.74</b>	<b>\$2,551,783.44</b>	<b>\$1,210,962.36</b>
<i>Balance on hand, including funds</i>	<i>235,872.24</i>	<i>94,630.21</i>	<i>206,293.10</i>	<i>205,842.21</i>
<b>GRAND TOTAL</b>	<b>\$2,400,158.33</b>	<b>\$2,084,690.95</b>	<b>\$2,758,076.54</b>	<b>\$1,416,804.57</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winthrop POPULATION 15,455	Methuen POPULATION 15,189	Weymouth POPULATION 15,057	Southbridge POPULATION 14,245
<b>REVENUE.</b>	<b>\$674,439.16</b>	<b>\$776,937.53</b>	<b>\$599,045.40</b>	<b>\$439,861.13</b>
<b>General</b>	<b>578,356.36</b>	<b>682,964.64</b>	<b>510,336.12</b>	<b>412,626.48</b>
<i>Taxes</i>	<i>574,817.86</i>	<i>671,490.39</i>	<i>503,103.26</i>	<i>399,410.26</i>
Property, poll, and income	570,677.10	620,092.98	468,826.69	357,934.35
Corporation, bank, etc.	4,140.76	51,397.41	34,276.57	41,475.91
Licenses and permits	1,955.07	1,225.00	1,365.00	952.00
Fines and forfeits	440.00	2,032.50	1,258.43	763.00
Grants and gifts	1,143.43	8,216.75	4,609.43	11,501.22
For expenses	1,143.43	8,216.75	4,609.43	11,501.22
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>96,082.80</b>	<b>93,972.89</b>	<b>88,709.28</b>	<b>27,234.65</b>
<i>Special assessments</i>	<i>5,306.49</i>	<i>5,220.03</i>	<i>3,060.52</i>	<i>5,553.65</i>
To meet expenses	—	5,220.03	1,537.17	—
To meet outlays	5,306.49	—	1,523.35	5,353.65
Privileges	—	—	—	—
Departmental	9,157.06	16,131.96	15,142.58	11,774.60
General government	120.92	960.25	4.01	817.86
Protection of persons and property	112.73	493.33	349.39	859.34
Health and sanitation	872.00	307.95	639.29	1,311.64
Highways	—	674.70	2,003.68	—
Charities	2,818.45	6,343.01	5,133.01	3,750.31
Soldiers' benefits	1,026.00	771.50	3,474.50	1,072.50
Schools	1,127.36	6,430.45	1,063.80	3,609.74
Libraries	364.00	—	1,750.85	352.91
Recreation	—	—	—	.30
Unclassified	2,715.60	150.77	724.05	—
Public service enterprises	63,379.55	54,638.72	57,030.76	—
Electric light	—	—	—	—
Water	63,379.55	54,638.72	56,865.76	—
All other	—	—	165.00	—
Cemeteries	4,285.77	1,567.00	—	2,016.94
Interest	13,953.93	16,415.18	13,475.42	8,089.46
On sinking funds	—	6,249.12	810.05	1,672.34
On trust and investment funds	6.88	—	2,533.77	100.13
All other	13,947.05	10,166.06	10,131.60	6,316.99
<b>NON-REVENUE.</b>	<b>\$357,884.84</b>	<b>\$1,110,146.95</b>	<b>\$800,562.13</b>	<b>\$324,872.15</b>
<b>Offsets to outlays</b>	<b>1,764.74</b>	<b>33,482.74</b>	<b>16,163.60</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>27,358.67</i>	<i>8,295.50</i>	<i>—</i>
Public service enterprises	1,764.74	6,124.07	7,867.56	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>300,000.00</b>	<b>943,002.93</b>	<b>693,133.50</b>	<b>260,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>246,900.00</i>	<i>290,000.00</i>	<i>10,000.00</i>
Loans, public service enterprises	—	5,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	689,000.00	400,000.00	250,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	2,102.93	3,133.50	—
<b>Transfers</b>	<b>—</b>	<b>6,679.70</b>	<b>8,485.60</b>	<b>1,185.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
All other	—	6,679.70	3,485.60	1,185.00
<b>Refunds</b>	<b>3,707.82</b>	<b>2,098.68</b>	<b>3,228.61</b>	<b>2,640.75</b>
<b>Agency, trust, and investment</b>	<b>52,412.28</b>	<b>124,882.90</b>	<b>79,551.36</b>	<b>61,046.40</b>
<i>Taxes and licenses for State</i>	<i>49,986.30</i>	<i>50,237.24</i>	<i>46,265.95</i>	<i>38,206.21</i>
Taxes for county	—	34,857.08	25,809.89	15,929.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,425.98	39,788.58	7,475.52	6,911.19
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$676,203.90	\$810,420.27	\$615,208.46	\$439,861.13
Premiums	—	2,102.93	3,133.50	—
Municipal indebtedness	300,000.00	940,900.00	690,000.00	260,000.00
Transfers and refunds	3,707.82	8,778.38	11,714.21	3,825.75
Agency, trust, and investment	52,412.28	124,882.90	79,551.36	61,046.40
<b>Total receipts</b>	<b>\$1,032,324.00</b>	<b>\$1,887,084.48</b>	<b>\$1,399,607.53</b>	<b>\$764,733.28</b>
Balance on hand, including funds	76,046.16	66,990.36	36,327.70	92,679.51
<b>GRAND TOTAL</b>	<b>\$1,108,370.16</b>	<b>\$1,954,074.84</b>	<b>\$1,435,935.23</b>	<b>\$857,412.79</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Winthrop POPULATION 15,455	Methuen POPULATION 15,189	Weymouth POPULATION 15,057	Southbridge POPULATION 14,245
<b>Maintenance</b>	<b>\$445,036.71</b>	<b>\$598,561.37</b>	<b>\$471,027.67</b>	<b>\$317,082.76</b>
<i>Departmental</i>	<i>405,947.72</i>	<i>546,496.36</i>	<i>444,471.19</i>	<i>314,086.60</i>
General government	19,707.05	34,032.97	26,403.86	18,206.85
Protection of persons and property	68,828.45	96,190.93	49,711.75	51,276.97
Health and sanitation	37,398.90	43,318.96	20,776.49	20,203.36
Highways	46,013.90	111,853.09	90,061.34	49,969.41
Charities	8,176.97	23,476.65	29,305.21	32,300.96
Soldiers' benefits	2,552.00	1,076.00	6,376.35	3,558.65
Schools	195,850.01	232,541.56	186,574.75	124,953.35
Libraries	6,696.76	—	11,655.44	7,598.09
Recreation	15,890.86	1,898.95	13,583.84	2,963.74
Pensions	—	—	—	—
Unclassified	4,832.82	2,107.25	10,022.16	3,055.22
<i>Public service enterprises</i>	<i>32,526.06</i>	<i>48,683.58</i>	<i>26,556.48</i>	<i>—</i>
Electric light	—	—	—	—
Water	32,526.06	48,683.58	26,184.52	—
All other	—	—	371.96	—
<i>Cemeteries</i>	<i>6,562.93</i>	<i>3,381.43</i>	<i>—</i>	<i>2,996.16</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>56,805.86</b>	<b>46,823.61</b>	<b>26,178.19</b>	<b>19,377.62</b>
<i>Loans, general purposes</i>	<i>39,026.71</i>	<i>34,132.36</i>	<i>22,583.19</i>	<i>19,377.62</i>
<i>Loans, public service enterprises</i>	<i>17,519.47</i>	<i>12,691.25</i>	<i>3,595.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>259.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>70,486.08</b>	<b>253,175.32</b>	<b>281,314.99</b>	<b>120,097.12</b>
<i>Departmental</i>	<i>67,363.58</i>	<i>216,097.88</i>	<i>263,418.93</i>	<i>120,097.12</i>
General government	—	—	—	—
Protection of persons and property	1,538.76	4,113.53	3,570.38	22,280.73
Health and sanitation	6,959.49	6,744.50	559.76	6,045.76
Highways	49,181.51	56,042.98	7,578.18	10,500.26
Charities	—	862.28	33,422.61	—
Schools	531.32	148,334.09	207,599.83	74,260.13
Libraries	152.50	—	—	—
Recreation	9,000.00	—	688.17	2,499.86
Unclassified	—	—	—	4,510.38
<i>Public service enterprises</i>	<i>3,122.50</i>	<i>37,077.94</i>	<i>27,896.06</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,122.50	37,077.94	27,896.06	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>395,534.75</b>	<b>780,000.00</b>	<b>288,176.49</b>	<b>313,860.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>60,534.75</i>	<i>70,000.00</i>	<i>33,176.49</i>	<i>23,860.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>335,000.00</i>	<i>710,000.00</i>	<i>250,000.00</i>	<i>290,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>6,679.70</b>	<b>8,485.60</b>	<b>1,185.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>6,679.70</i>	<i>300.00</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>8,185.60</i>	<i>1,185.00</i>
<b>Refunds</b>	<b>3,707.82</b>	<b>2,098.68</b>	<b>3,228.61</b>	<b>2,640.75</b>
<b>Agency, trust, and investment</b>	<b>52,329.45</b>	<b>131,751.21</b>	<b>74,025.51</b>	<b>63,358.02</b>
<i>Taxes and licenses for State</i>	<i>49,986.30</i>	<i>50,237.24</i>	<i>46,265.95</i>	<i>38,206.21</i>
<i>Taxes for county</i>	<i>—</i>	<i>34,857.08</i>	<i>25,809.89</i>	<i>15,929.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,343.15</i>	<i>46,656.89</i>	<i>1,949.67</i>	<i>9,222.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$501,842.57	\$645,384.98	\$497,205.86	\$336,460.38
Permanent debt (except from sinking funds)	60,534.75	70,000.00	33,176.49	23,860.00
Sinking fund requirements from revenue	—	6,679.70	300.00	—
Outlays	70,486.08	253,175.32	281,314.99	120,097.12
Permanent debt from sinking funds	—	—	5,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	335,000.00	710,000.00	250,000.00	290,000.00
Transfers (except to sinking funds) and refunds	3,707.82	2,098.68	11,414.21	3,825.75
Agency, trust, and investment	52,329.45	131,751.21	74,025.51	63,358.02
<b>Total payments</b>	<b>\$1,023,900.67</b>	<b>\$1,819,989.89</b>	<b>\$1,152,437.06</b>	<b>\$837,601.27</b>
Balance on hand, including funds	84,469.49	134,984.95	283,498.17	19,811.52
<b>GRAND TOTAL</b>	<b>\$1,108,370.16</b>	<b>\$1,954,974.84</b>	<b>\$1,435,935.23</b>	<b>\$857,412.79</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258	Plymouth POPULATION 13,045
<b>REVENUE.</b>	<b>\$459,630.97</b>	<b>\$837,620.99</b>	<b>\$409,217.96</b>	<b>\$636,902.05</b>
<b>General</b>	<b>424,490.25</b>	<b>675,029.70</b>	<b>335,513.27</b>	<b>572,358.87</b>
Taxes . . . . .	419,238.05	666,490.76	325,490.14	565,292.89
Property, poll, and income	400,178.68	601,529.56	281,523.42	477,524.64
Corporation, bank, etc.	19,059.37	64,961.20	43,966.72	87,768.25
Licenses and permits	1,342.55	1,154.30	969.00	1,171.00
Fines and forfeits	1,064.00	1,793.00	1,013.50	782.15
Grants and gifts	2,845.65	5,591.64	8,040.63	5,112.83
For expenses	2,845.65	5,591.64	8,040.63	5,112.83
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>35,140.72</b>	<b>162,591.29</b>	<b>73,704.69</b>	<b>64,543.18</b>
Special assessments	1,678.63	9,358.16	9,582.11	2,769.10
To meet expenses	1,442.85	3,455.62	33.00	599.00
To meet outlays	235.78	5,902.54	9,549.11	2,170.10
Privileges	—	—	—	725.00
Departmental	24,148.77	10,384.57	18,651.05	11,199.63
General government	1,810.90	853.28	15.75	588.60
Protection of persons and property	123.39	206.69	1,725.58	451.48
Health and sanitation	121.75	601.06	1,339.97	1,391.27
Highways	494.96	6,217.54	1,002.11	10.55
Charities	14,329.63	109.86	9,154.64	4,335.91
Soldiers' benefits	2,506.00	1,001.00	919.49	2,429.50
Schools	4,511.23	747.36	3,949.39	359.82
Libraries	183.76	594.08	299.12	—
Recreation	10.15	—	45.00	1,632.50
Unclassified	57.00	53.70	200.00	—
Public service enterprises	—	108,266.02	36,886.55	37,132.89
Electric light	—	—	—	—
Water	—	108,256.02	36,886.55	37,082.89
All other	—	—	—	50.00
Cemeteries	1,624.00	—	1,410.25	6,596.37
Interest	7,689.32	34,592.54	7,174.73	6,120.19
On sinking funds	—	12,420.37	—	—
On trust and investment funds	—	536.22	2,972.21	695.66
All other	7,689.32	21,635.95	4,202.52	5,424.53
<b>NON-REVENUE.</b>	<b>\$468,047.79</b>	<b>\$548,452.84</b>	<b>\$267,763.87</b>	<b>\$349,672.35</b>
<b>Offsets to outlays</b>	<b>20,221.83</b>	<b>6,412.68</b>	<b>467.25</b>	<b>659.03</b>
Departmental	20,221.83	1,624.16	—	659.03
Public service enterprises	—	4,788.52	467.25	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>390,819.80</b>	<b>450,000.00</b>	<b>200,000.00</b>	<b>241,492.50</b>
Loans, general purposes	12,000.00	60,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	378,800.00	400,000.00	200,000.00	240,000.00
Unpaid warrants or orders, current year	—	—	—	1,492.50
Premiums	19.80	—	—	—
<b>Transfers</b>	<b>—</b>	<b>12,200.00</b>	<b>5,618.58</b>	<b>5,626.22</b>
From sinking funds	—	—	—	—
All other	—	12,200.00	5,618.58	5,626.22
<b>Refunds</b>	<b>1,940.59</b>	<b>3,018.71</b>	<b>472.05</b>	<b>2,671.94</b>
<b>Agency, trust, and investment</b>	<b>55,065.57</b>	<b>76,821.45</b>	<b>61,205.99</b>	<b>99,222.66</b>
Taxes and licenses for State	37,234.35	53,967.13	35,571.00	64,321.00
Taxes for county	16,075.00	19,454.32	15,420.00	38,834.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,756.22	5,400.00	10,214.99	6,016.78
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$479,852.80	\$844,033.67	\$409,685.21	\$637,561.08
Premiums	19.80	—	—	—
Municipal indebtedness	390,800.00	450,000.00	200,000.00	241,492.50
Transfers and refunds	1,940.59	15,218.71	6,090.63	8,298.16
Agency, trust, and investment	55,065.57	76,821.45	61,205.99	99,222.66
<b>Total receipts</b>	<b>\$927,678.76</b>	<b>\$1,386,073.83</b>	<b>\$676,981.83</b>	<b>\$986,574.40</b>
Balance on hand, including funds	50,268.39	280,120.37	64,085.55	25,711.18
<b>GRAND TOTAL</b>	<b>\$977,947.15</b>	<b>\$1,666,194.20</b>	<b>\$741,067.38</b>	<b>\$1,012,285.58</b>



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Milford POPULATION 13,471	West Springfield POPULATION 13,443	Webster POPULATION 13,258	Plymouth POPULATION 13,045
<b>Maintenance</b>	<b>\$351,840.81</b>	<b>\$579,973.65</b>	<b>\$307,539.44</b>	<b>\$474,276.27</b>
<i>Departmental</i>	<i>350,117.41</i>	<i>541,418.76</i>	<i>286,276.98</i>	<i>440,849.72</i>
General government	21,362.05	36,637.19	21,045.28	19,000.92
Protection of persons and property	38,201.71	83,175.46	29,614.57	62,309.59
Health and sanitation	17,531.47	24,215.28	13,716.98	37,828.78
Highway	63,222.82	82,272.90	46,687.28	70,062.75
Charities	47,133.00	23,743.83	28,534.18	18,896.67
Soldiers' benefits	4,709.08	3,042.08	5,129.50	6,855.35
Schools	149,298.05	265,112.67	127,360.45	208,355.04
Libraries	2,159.96	7,526.02	7,754.71	5,595.50
Recreation	1,626.13	3,246.13	2,483.27	6,421.76
Pensions	530.40	649.25	—	1,666.25
Unclassified	4,342.74	11,797.95	3,950.76	4,257.11
<i>Public service enterprises</i>	<i>—</i>	<i>33,554.89</i>	<i>19,468.26</i>	<i>20,496.42</i>
Electric light	—	—	—	—
Water	—	38,554.89	19,385.30	19,116.62
All other	—	—	82.96	1,379.80
<i>Cemeteries</i>	<i>1,723.40</i>	<i>—</i>	<i>1,794.20</i>	<i>12,930.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>20,996.16</b>	<b>53,681.71</b>	<b>7,171.06</b>	<b>11,212.43</b>
<i>Loans, general purposes</i>	<i>20,996.16</i>	<i>38,841.71</i>	<i>6,586.06</i>	<i>10,126.93</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>14,840.00</i>	<i>585.00</i>	<i>1,085.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>77,890.30</b>	<b>345,541.18</b>	<b>61,668.18</b>	<b>81,835.22</b>
<i>Departmental</i>	<i>77,890.30</i>	<i>283,812.67</i>	<i>27,966.44</i>	<i>65,268.95</i>
General government	—	3,395.00	—	—
Protection of persons and property	461.00	1,000.00	4,708.41	1,799.48
Health and sanitation	36,471.68	34,701.10	3,937.85	5,470.97
Highways	39,479.38	47,185.48	18,823.11	37,965.83
Charities	1,478.24	—	—	—
Schools	—	195,762.34	383.74	14,428.91
Libraries	—	—	18.59	—
Recreation	—	1,768.75	94.74	5,603.76
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>61,728.51</i>	<i>33,701.74</i>	<i>13,243.47</i>
Electric light	—	—	—	—
Water	—	61,728.51	33,701.74	7,998.89
All other	—	—	—	5,244.58
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,322.80</i>
<b>Municipal indebtedness</b>	<b>428,300.00</b>	<b>370,000.00</b>	<b>280,000.00</b>	<b>276,459.16</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>29,500.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>25,966.66</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>398,800.00</i>	<i>310,000.00</i>	<i>260,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>492.50</i>
<b>Transfers</b>	<b>—</b>	<b>12,200.00</b>	<b>5,618.58</b>	<b>5,626.22</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>12,200.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>5,618.58</i>	<i>5,626.22</i>
<b>Refunds</b>	<b>1,940.59</b>	<b>3,018.71</b>	<b>472.05</b>	<b>2,671.94</b>
<b>Agency, trust, and investment</b>	<b>55,065.57</b>	<b>109,020.18</b>	<b>56,251.48</b>	<b>99,275.87</b>
<i>Taxes and licenses for State</i>	<i>37,234.35</i>	<i>53,967.13</i>	<i>35,671.00</i>	<i>54,321.00</i>
<i>Taxes for county</i>	<i>16,075.00</i>	<i>19,454.32</i>	<i>15,420.00</i>	<i>35,884.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,756.22</i>	<i>35,598.73</i>	<i>5,260.48</i>	<i>6,069.99</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$372,836.97	\$633,655.36	\$314,710.50	\$485,488.70
Permanent debt (except from sinking funds)	29,500.00	60,000.00	20,000.00	25,966.66
Sinking fund requirements from revenue	—	12,200.00	—	—
Outlays	77,890.30	345,541.18	61,668.18	81,835.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	398,800.00	310,000.00	260,000.00	250,492.50
Transfers (except to sinking funds) and refunds	1,940.59	3,018.71	6,090.63	8,298.16
Agency, trust, and investment	55,065.57	109,020.18	56,251.48	99,275.87
<b>Total payments</b>	<b>\$936,033.43</b>	<b>\$1,473,435.43</b>	<b>\$718,720.79</b>	<b>\$951,357.11</b>
Balance on hand, including funds	41,918.72	192,758.77	22,846.59	60,928.47
<b>GRAND TOTAL</b>	<b>\$977,947.15</b>	<b>\$1,666,194.20</b>	<b>\$741,067.38</b>	<b>\$1,012,285.58</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wakefield POPULATION 13,025	Clinton POPULATION 12,979	Adams POPULATION 12,967	Norwood POPULATION 12,627
<b>REVENUE.</b>	<b>\$969,683.03</b>	<b>\$460,799.31</b>	<b>\$469,186.48</b>	<b>\$903,990.22</b>
<b>General</b>	<b>624,714.17</b>	<b>379,745.90</b>	<b>412,259.05</b>	<b>628,347.47</b>
<i>Taxes</i>	<i>587,805.33</i>	<i>371,205.06</i>	<i>402,360.40</i>	<i>610,871.35</i>
Property, poll, and income	554,407.07	311,886.71	350,261.55	548,088.98
Corporation, bank, etc.	33,398.26	59,318.35	52,098.85	62,782.37
<i>Licenses and permits</i>	<i>768.00</i>	<i>995.00</i>	<i>415.00</i>	<i>923.75</i>
<i>Fines and forfeits</i>	<i>1,953.00</i>	<i>2,640.48</i>	<i>2,460.00</i>	<i>2,508.50</i>
<i>Grants and gifts</i>	<i>34,187.84</i>	<i>4,905.36</i>	<i>7,023.65</i>	<i>14,023.87</i>
For expenses	6,110.39	4,905.36	5,523.65	1,121.56
For outlays	28,077.45	—	1,500.00	12,902.31
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
<b>Commercial</b>	<b>344,968.86</b>	<b>81,053.41</b>	<b>56,927.43</b>	<b>275,642.75</b>
<i>Special assessments</i>	<i>7,554.73</i>	<i>3,183.80</i>	<i>6,083.24</i>	<i>10,670.73</i>
To meet expenses	4,622.54	325.09	—	8,685.00
To meet outlays	2,732.19	2,858.71	6,083.24	1,985.73
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>1,143.31</i>	<i>—</i>
<i>Departmental</i>	<i>21,181.33</i>	<i>12,342.01</i>	<i>38,766.40</i>	<i>12,188.98</i>
General government	638.71	2,480.75	2,625.69	1,192.44
Protection of persons and property	350.13	1,217.80	191.35	2,964.07
Health and sanitation	5,021.53	158.21	331.57	2,752.17
Highways	205.75	316.90	1,317.89	521.81
Charities	3,878.60	5,444.23	30,626.22	104.42
Soldiers' benefits	1,860.09	1,129.00	436.00	126.00
Schools	8,613.61	1,196.22	2,734.44	3,136.45
Libraries	600.05	313.07	493.24	516.62
Recreation	—	—	—	—
Unclassified	6.86	85.83	—	875.00
<i>Public service enterprises</i>	<i>297,291.28</i>	<i>46,681.13</i>	<i>—</i>	<i>237,545.38</i>
Electric light	232,128.01	—	—	185,650.36
Water	65,163.27	46,681.13	—	51,895.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>887.60</i>	<i>5,419.55</i>	<i>1,525.26</i>	<i>5,742.93</i>
<i>Interest</i>	<i>18,753.92</i>	<i>13,426.92</i>	<i>9,419.22</i>	<i>9,494.73</i>
On sinking funds	—	8,650.52	—	—
On trust and investment funds	1,205.22	1,265.48	1,821.13	21.25
All other	17,548.70	3,510.92	6,758.66	9,473.48
<b>NON-REVENUE.</b>	<b>\$900,975.17</b>	<b>\$373,025.09</b>	<b>\$524,129.97</b>	<b>\$583,196.37</b>
<b>Offsets to outlays</b>	<b>27,740.91</b>	<b>1,161.33</b>	<b>15,000.00</b>	<b>15,706.67</b>
<i>Departmental</i>	<i>25,400.00</i>	<i>882.83</i>	<i>15,000.00</i>	<i>9,377.86</i>
<i>Public service enterprises</i>	<i>2,340.91</i>	<i>278.50</i>	<i>—</i>	<i>6,328.81</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>798,497.67</b>	<b>295,000.00</b>	<b>410,129.00</b>	<b>410,179.15</b>
<i>Loans, general purposes</i>	<i>239,200.00</i>	<i>—</i>	<i>60,000.00</i>	<i>35,159.00</i>
<i>Loans, public service enterprises</i>	<i>132,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>425,000.00</i>	<i>295,000.00</i>	<i>350,000.00</i>	<i>375,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2,097.67</i>	<i>—</i>	<i>129.00</i>	<i>20.15</i>
<b>Transfers</b>	<b>2,429.10</b>	<b>4,090.90</b>	<b>12,645.44</b>	<b>726.67</b>
<i>From sinking funds</i>	<i>—</i>	<i>1,500.00</i>	<i>10,000.00</i>	<i>—</i>
<i>All other</i>	<i>2,429.10</i>	<i>2,590.90</i>	<i>2,645.44</i>	<i>726.67</i>
<b>Refunds</b>	<b>2,351.46</b>	<b>376.83</b>	<b>298.54</b>	<b>1,224.31</b>
<b>Agency, trust, and investment</b>	<b>69,956.03</b>	<b>72,396.03</b>	<b>86,056.99</b>	<b>155,359.57</b>
<i>Taxes and licenses for State</i>	<i>42,489.00</i>	<i>43,120.72</i>	<i>46,136.90</i>	<i>53,290.70</i>
<i>Taxes for county</i>	<i>19,495.60</i>	<i>18,766.00</i>	<i>28,341.08</i>	<i>31,688.30</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,971.43</i>	<i>10,509.31</i>	<i>11,579.01</i>	<i>70,380.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$997,423.94	\$461,960.64	\$484,186.48	\$919,696.89
Premiums	2,097.67	—	129.00	20.15
Municipal indebtedness	796,400.00	295,000.00	410,000.00	410,159.00
Transfers and refunds	4,780.56	4,467.73	12,943.98	1,950.98
Agency, trust, and investment	69,956.03	72,396.03	86,056.99	155,359.57
<b>Total receipts</b>	<b>\$1,870,658.20</b>	<b>\$833,824.40</b>	<b>\$993,316.45</b>	<b>\$1,487,186.59</b>
Balance on hand, including funds	247,145.47	66,604.06	362,358.11	72,768.72
<b>GRAND TOTAL</b>	<b>\$2,117,803.67</b>	<b>\$900,428.46</b>	<b>\$1,355,674.56</b>	<b>\$1,559,955.31</b>

<sup>1</sup> Includes gas, amount not specified.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Wakefield POPULATION 13,025	Clinton POPULATION 12,979	Adams POPULATION 12,967	Norwood POPULATION 12,627
<b>Maintenance</b>	<b>\$725,178.45</b>	<b>\$388,256.18</b>	<b>\$314,597.45</b>	<b>\$627,552.19</b>
<i>Departmental</i>	<i>492,595.40</i>	<i>354,885.64</i>	<i>313,107.04</i>	<i>459,299.29</i>
General government	23,077.14	26,879.89	17,609.39	30,476.79
Protection of persons and property	74,996.93	54,472.29	28,965.09	48,968.74
Health and sanitation	37,247.70	20,571.41	20,057.45	38,215.23
Highways	54,677.05	58,572.33	43,727.03	53,294.83
Charities	21,842.01	21,099.63	69,127.96	30,797.87
Soldiers' benefits	5,797.87	2,904.00	538.00	1,496.63
Schools	231,300.56	150,437.53	120,541.69	237,729.94
Libraries	16,026.36	10,223.86	9,567.82	10,451.65
Recreation	13,251.73	4,640.70	527.60	1,049.19
Pensions	—	—	—	—
Unclassified	14,378.05	5,084.00	2,445.01	6,818.42
<i>Public service enterprises</i>	<i>231,688.77</i>	<i>24,955.30</i>	—	<i>162,892.88</i>
Electric light	<sup>1</sup> 198,506.89	—	—	126,025.21
Water	33,181.88	24,837.30	—	36,867.67
All other	—	118.00	—	—
<i>Cemeteries</i>	<i>894.28</i>	<i>8,312.24</i>	<i>1,443.74</i>	<i>5,360.02</i>
<i>Administration of trust funds</i>	—	<i>103.00</i>	<i>46.67</i>	—
<b>Interest</b>	<b>60,791.04</b>	<b>19,067.27</b>	<b>29,286.76</b>	<b>49,810.71</b>
<i>Loans, general purposes</i>	<i>48,646.32</i>	<i>14,967.27</i>	<i>29,286.76</i>	<i>42,081.46</i>
<i>Loans, public service enterprises</i>	<i>12,144.72</i>	<i>3,775.00</i>	—	<i>7,729.25</i>
<i>Loans, cemeteries</i>	—	<i>325.00</i>	—	—
<b>Outlays</b>	<b>407,753.07</b>	<b>49,141.45</b>	<b>356,590.78</b>	<b>142,546.30</b>
<i>Departmental</i>	<i>308,501.90</i>	<i>33,908.88</i>	<i>356,590.78</i>	<i>119,307.84</i>
General government	6,164.90	—	—	490.44
Protection of persons and property	2,546.54	3,110.18	—	677.47
Health and sanitation	16,386.06	10,298.43	9,691.98	60,035.11
Highways	76,656.71	9,828.09	82,624.51	25,708.23
Charities	—	—	—	—
Schools	136,276.25	—	254,010.04	32,360.59
Libraries	64,321.44	—	—	36.00
Recreation	2,400.00	4,172.18	10,264.25	—
Unclassified	3,750.00	6,500.00	—	—
<i>Public service enterprises</i>	<i>99,251.17</i>	<i>15,232.57</i>	—	<i>21,739.72</i>
Electric light	<sup>1</sup> 63,099.24	—	—	11,302.44
Water	36,151.93	15,232.57	—	10,437.28
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>1,498.74</i>
<b>Municipal indebtedness</b>	<b>547,460.65</b>	<b>307,000.00</b>	<b>450,000.00</b>	<b>466,400.00</b>
<i>From sinking funds</i>	—	<i>21,500.00</i>	<i>10,000.00</i>	—
<i>From revenue and other sources</i>	<i>72,460.65</i>	<i>20,500.00</i>	<i>40,000.00</i>	<i>106,400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>475,000.00</i>	<i>285,000.00</i>	<i>400,000.00</i>	<i>360,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>2,429.10</b>	<b>4,090.90</b>	<b>12,645.44</b>	<b>726.67</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,429.10</i>	<i>4,090.90</i>	<i>12,645.44</i>	<i>726.67</i>
<b>Refunds</b>	<b>2,351.46</b>	<b>376.83</b>	<b>298.54</b>	<b>1,224.31</b>
<b>Agency, trust, and investment</b>	<b>68,880.57</b>	<b>77,133.10</b>	<b>78,200.23</b>	<b>155,312.14</b>
<i>Taxes and licenses for State</i>	<i>42,489.00</i>	<i>43,120.72</i>	<i>46,136.90</i>	<i>53,290.70</i>
<i>Taxes for county</i>	<i>19,495.60</i>	<i>18,766.00</i>	<i>28,341.08</i>	<i>31,688.30</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,895.97</i>	<i>15,246.38</i>	<i>3,722.25</i>	<i>70,333.14</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$785,969.49	\$407,323.45	\$343,884.21	\$677,362.90
Permanent debt (except from sinking funds)	72,460.65	20,500.00	40,000.00	106,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	407,753.07	49,141.45	356,590.78	142,546.30
Permanent debt from sinking funds	—	21,500.00	10,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	475,000.00	285,000.00	400,000.00	360,000.00
Transfers (except to sinking funds) and refunds	4,780.56	4,467.73	12,943.98	1,950.98
Agency, trust, and investment	68,880.57	77,133.10	78,200.23	155,312.14
<b>Total payments</b>	<b>\$1,814,844.34</b>	<b>\$845,065.73</b>	<b>\$1,241,619.20</b>	<b>\$1,443,572.32</b>
Balance on hand, including funds	<i>302,959.33</i>	<i>55,362.73</i>	<i>114,055.86</i>	<i>116,382.99</i>
<b>GRAND TOTAL</b>	<b>\$2,117,803.67</b>	<b>\$900,428.46</b>	<b>\$1,355,674.56</b>	<b>\$1,559,955.31</b>

<sup>1</sup> Includes gas, amount not specified.<sup>2</sup> Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easthampton POPULATION 11,261	Danvers POPULATION 11,108	Natick POPULATION 10,907	Saugus POPULATION 10,874
<b>REVENUE.</b>	<b>\$446,957.48</b>	<b>\$600,289.59</b>	<b>\$650,097.83</b>	<b>\$450,848.91</b>
<b>General</b>	<b>390,837.83</b>	<b>378,492.15</b>	<b>481,386.11</b>	<b>383,335.66</b>
<i>Taxes</i>	<i>380,036.41</i>	<i>375,527.34</i>	<i>458,684.03</i>	<i>379,449.50</i>
Property, poll, and income	316,367.77	359,283.22	440,093.53	371,560.60
Corporation, bank, etc.	63,668.64	16,244.12	18,590.50	7,888.90
<i>Licenses and permits</i>	<i>1,689.55</i>	<i>279.00</i>	<i>452.35</i>	<i>447.41</i>
<i>Fines and forfeits</i>	<i>3,614.99</i>	<i>1,277.51</i>	<i>1,248.93</i>	<i>2,283.00</i>
<i>Grants and gifts</i>	<i>5,496.88</i>	<i>1,408.30</i>	<i>21,000.80</i>	<i>1,155.75</i>
For expenses	5,496.88	1,408.30	21,000.80	1,155.75
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>56,119.65</b>	<b>221,797.44</b>	<b>168,711.72</b>	<b>67,513.25</b>
<i>Special assessments</i>	<i>985.00</i>	<i>1,147.25</i>	<i>3,328.12</i>	<i>1,648.81</i>
To meet expenses	—	1,147.25	3,328.12	1,648.81
To meet outlays	985.00	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
<i>Departmental</i>	<i>21,088.21</i>	<i>15,662.65</i>	<i>190,213.49</i>	<i>20,015.83</i>
General government	1,839.34	493.15	—	815.69
Protection of persons and property	286.25	831.83	761.91	205.03
Health and sanitation	2,796.29	1,083.40	22,601.62	382.79
Highways	240.87	70.69	1,987.06	38.73
Charities	7,769.22	4,685.76	57,387.62	15,516.12
Soldiers' benefits	126.00	2,572.00	2,106.00	2,131.50
Schools	6,044.09	5,299.16	4,290.36	647.96
Libraries	—	—	1,010.39	28.01
Recreation	—	—	3.60	—
Unclassified	1,986.15	626.66	164.93	250.00
<i>Public service enterprises</i>	<i>26,723.86</i>	<i>200,503.07</i>	<i>47,114.78</i>	<i>30,000.96</i>
Electric light	—	121,289.68	—	—
Water	26,723.86	79,213.39	47,091.28	30,000.96
All other	—	—	23.50	—
<i>Cemeteries</i>	<i>876.27</i>	<i>—</i>	<i>—</i>	<i>5,921.53</i>
<i>Interest</i>	<i>6,447.31</i>	<i>4,484.47</i>	<i>28,005.33</i>	<i>9,926.12</i>
On sinking funds	—	2,085.31	4,640.66	—
On trust and investment funds	826.00	612.99	8,270.13	91.38
All other	5,621.31	1,788.17	15,094.54	9,834.74
<b>NON-REVENUE.</b>	<b>\$329,937.09</b>	<b>\$271,333.45</b>	<b>\$632,147.46</b>	<b>\$431,365.71</b>
<b>Offsets to outlays</b>	<b>20,925.43</b>	<b>32,719.49</b>	<b>19,458.99</b>	<b>14,451.60</b>
<i>Departmental</i>	<i>20,925.43</i>	<i>29,121.26</i>	<i>10,000.00</i>	<i>14,451.60</i>
<i>Public service enterprises</i>	<i>—</i>	<i>3,598.23</i>	<i>9,458.99</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>241,524.00</b>	<b>167,000.00</b>	<b>464,753.89</b>	<b>365,175.00</b>
<i>Loans, general purposes</i>	<i>120,000.00</i>	<i>—</i>	<i>55,000.00</i>	<i>50,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>7,000.00</i>	<i>24,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>160,000.00</i>	<i>385,753.89</i>	<i>315,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>1,524.00</i>	<i>—</i>	<i>—</i>	<i>175.00</i>
<b>Transfers</b>	<b>1,004.49</b>	<b>20,635.19</b>	<b>59,711.03</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>
<i>All other</i>	<i>1,004.49</i>	<i>20,635.19</i>	<i>24,711.03</i>	<i>—</i>
<b>Refunds</b>	<b>1,818.20</b>	<b>1,825.00</b>	<b>1,249.75</b>	<b>910.58</b>
<b>Agency, trust, and investment</b>	<b>64,664.97</b>	<b>49,153.77</b>	<b>86,973.80</b>	<b>50,828.53</b>
<i>Taxes and licenses for State</i>	<i>36,060.67</i>	<i>28,138.15</i>	<i>38,080.68</i>	<i>28,902.00</i>
<i>Taxes for county</i>	<i>26,225.12</i>	<i>19,415.51</i>	<i>16,467.87</i>	<i>17,939.48</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,379.18</i>	<i>1,600.11</i>	<i>32,393.25</i>	<i>3,987.05</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>32.00</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$467,882.91	\$633,009.08	\$669,556.82	\$465,300.51
Premiums	1,524.00	—	—	175.00
Municipal indebtedness	240,000.00	167,000.00	464,753.89	365,000.00
Transfers and refunds	2,822.69	22,460.19	60,960.78	910.58
Agency, trust, and investment	64,664.97	49,153.77	86,973.80	50,828.53
<b>Total receipts</b>	<b>\$776,894.57</b>	<b>\$871,623.04</b>	<b>\$1,282,245.29</b>	<b>\$882,214.62</b>
<i>Balance on hand, including funds</i>	<i>121,369.76</i>	<i>80,698.33</i>	<i>53,015.22</i>	<i>27,245.98</i>
<b>GRAND TOTAL</b>	<b>\$898,264.33</b>	<b>\$952,321.37</b>	<b>\$1,335,260.51</b>	<b>\$909,460.60</b>

1 Includes \$64.93 from administration of trust funds. See "Unclassified."



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Easthampton POPULATION 11,261	Danvers POPULATION 11,108	Natick POPULATION 10,907	Saugus POPULATION 10,874
<b>Maintenance</b>	<b>\$330,579.22</b>	<b>\$449,731.84</b>	<b>\$491,687.14</b>	<b>\$353,377.34</b>
<i>Departmental</i>	<i>309,262.64</i>	<i>318,092.03</i>	<i>467,426.64</i>	<i>322,922.65</i>
General government	24,195.96	21,722.70	25,503.76	22,985.70
Protection of persons and property	44,417.00	43,472.72	49,598.83	43,992.91
Health and sanitation	20,746.60	11,093.58	35,061.52	10,686.59
Highways	39,441.41	66,890.19	60,110.55	39,820.38
Charities	27,950.32	16,586.05	98,899.76	28,850.52
Soldiers' benefits	210.00	5,711.50	6,117.38	5,098.26
Schools	135,177.81	140,351.87	164,633.65	157,113.23
Libraries	5,000.00	6,000.00	10,709.65	3,085.99
Recreation	117.08	2,499.04	4,948.67	5,716.40
Pensions	—	—	1,628.90	1,024.80
Unclassified	12,006.46	3,764.38	10,213.97	4,547.87
<i>Public service enterprises</i>	<i>18,916.09</i>	<i>131,639.81</i>	<i>24,195.57</i>	<i>24,515.16</i>
Electric light	—	85,509.01	—	—
Water	18,916.09	46,130.80	24,195.57	24,515.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,400.49</i>	<i>—</i>	<i>—</i>	<i>5,939.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>64.93</i>	<i>—</i>
<b>Interest</b>	<b>6,471.42</b>	<b>14,848.34</b>	<b>35,151.54</b>	<b>22,026.08</b>
<i>Loans, general purposes</i>	<i>6,321.42</i>	<i>5,359.84</i>	<i>30,577.78</i>	<i>19,738.58</i>
<i>Loans, public service enterprises</i>	<i>150.00</i>	<i>9,488.50</i>	<i>4,573.76</i>	<i>2,287.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>116,790.65</b>	<b>133,588.30</b>	<b>135,728.39</b>	<b>65,801.79</b>
<i>Departmental</i>	<i>113,587.14</i>	<i>81,557.46</i>	<i>97,586.16</i>	<i>60,168.40</i>
General government	501.58	1,614.00	—	—
Protection of persons and property	—	675.97	12,000.00	1,477.00
Health and sanitation	12,734.73	3,380.86	5,366.36	4,490.74
Highways	48,034.67	75,544.39	56,601.67	32,265.43
Charities	3,909.65	—	9,710.09	—
Schools	41,337.42	—	13,908.04	21,570.73
Libraries	—	—	—	—
Recreation	5,750.00	342.24	—	—
Unclassified	1,319.09	—	—	364.50
<i>Public service enterprises</i>	<i>3,203.55</i>	<i>52,030.84</i>	<i>38,142.23</i>	<i>5,633.39</i>
Electric light	—	32,687.37	—	—
Water	3,203.55	19,343.47	36,752.13	5,633.39
All other	—	—	1,390.10	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>132,000.00</b>	<b>195,200.00</b>	<b>389,400.00</b>	<b>397,364.04</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>35,200.00</i>	<i>24,400.00</i>	<i>22,364.04</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>160,000.00</i>	<i>330,000.00</i>	<i>375,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,004.49</b>	<b>20,635.19</b>	<b>59,711.03</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>8,655.26</i>	<i>18,029.98</i>	<i>—</i>
<i>All other</i>	<i>1,004.49</i>	<i>11,979.93</i>	<i>41,681.05</i>	<i>—</i>
<b>Refunds</b>	<b>1,818.20</b>	<b>1,825.00</b>	<b>1,249.75</b>	<b>910.58</b>
<b>Agency, trust, and investment</b>	<b>65,136.97</b>	<b>61,379.66</b>	<b>74,549.53</b>	<b>50,828.53</b>
<i>Taxes and licenses for State</i>	<i>36,060.67</i>	<i>28,138.15</i>	<i>38,080.68</i>	<i>28,902.00</i>
<i>Taxes for county</i>	<i>25,225.12</i>	<i>19,415.51</i>	<i>16,467.87</i>	<i>17,939.48</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,851.18</i>	<i>13,826.00</i>	<i>19,968.88</i>	<i>3,987.05</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>32.00</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$337,050.64	\$464,580.18	\$526,838.68	\$375,403.42
Permanent debt (except from sinking funds)	12,000.00	35,200.00	24,400.00	22,364.04
Sinking fund requirements from revenue	—	8,655.26	18,029.98	—
Outlays	116,790.69	133,588.30	135,728.39	65,801.79
Permanent debt from sinking funds	—	—	35,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	160,000.00	330,000.00	375,000.00
Transfers (except to sinking funds) and refunds	2,822.69	13,804.93	42,930.80	910.58
Agency, trust, and investment	65,136.97	61,379.66	74,549.53	50,828.53
<b>Total payments</b>	<b>\$653,800.99</b>	<b>\$877,208.33</b>	<b>\$1,187,477.38</b>	<b>\$890,308.36</b>
Balance on hand, including funds	244,463.34	75,113.04	147,783.13	19,152.24
<b>GRAND TOTAL</b>	<b>\$898,264.33</b>	<b>\$952,321.37</b>	<b>\$1,335,260.51</b>	<b>\$909,460.60</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 10,792	Belmont POPULATION 10,749	Braintree POPULATION 10,580	Winchester POPULATION 10,485
<b>REVENUE.</b>	<b>\$583,504.51</b>	<b>\$748,494.46</b>	<b>\$723,756.37</b>	<b>\$707,630.29</b>
<b>General</b>	<b>535,115.76</b>	<b>543,424.99</b>	<b>476,623.78</b>	<b>624,203.66</b>
<i>Taxes</i>	<i>530,768.26</i>	<i>539,932.20</i>	<i>471,813.15</i>	<i>620,916.05</i>
Property, poll, and income	512,925.02	523,229.10	443,061.98	598,511.26
Corporation, bank, etc.	17,833.24	16,703.10	28,751.17	22,404.79
<i>Licenses and permits</i>	<i>467.50</i>	<i>1,453.50</i>	<i>659.75</i>	<i>365.00</i>
<i>Fines and forfeits</i>	<i>1,816.00</i>	<i>315.00</i>	<i>824.49</i>	<i>1,066.50</i>
<i>Grants and gifts</i>	<i>2,074.00</i>	<i>1,724.29</i>	<i>3,326.39</i>	<i>1,856.11</i>
For expenses	2,074.00	1,724.29	3,326.39	1,856.11
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>48,388.75</b>	<b>205,069.47</b>	<b>247,132.59</b>	<b>83,426.63</b>
<i>Special assessments</i>	<i>3,509.46</i>	<i>10,777.40</i>	<i>1,246.65</i>	<i>5,451.65</i>
To meet expenses	3,509.46	3,676.89	1,246.65	292.05
To meet outlays	—	7,100.51	—	5,159.60
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>31,456.36</i>	<i>23,633.63</i>	<i>18,193.06</i>	<i>115,037.99</i>
General government	1,707.90	1,494.95	2,089.69	2,013.49
Protection of persons and property	350.98	660.35	194.26	1,049.31
Health and sanitation	4,265.26	10,578.29	801.01	1,428.12
Highways	60.17	256.94	581.24	1,618.43
Charities	11,639.61	544.00	7,760.81	5,627.81
Soldiers' benefits	1,202.75	588.50	1,893.59	753.00
Schools	11,423.95	1,416.00	4,013.19	2,347.92
Libraries	524.23	460.90	199.27	150.00
Recreation	49.01	95.29	—	—
Unclassified	232.50	7,538.41	660.00	149.91
<i>Public service enterprises</i>	<i>—</i>	<i>154,082.30</i>	<i>213,113.43</i>	<i>37,045.87</i>
Electric light	—	108,180.76	149,177.94	—
Water	—	45,901.54	63,935.49	37,045.87
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,562.50</i>	<i>2,470.87</i>	<i>—</i>	<i>10,612.05</i>
<i>Interest</i>	<i>9,860.43</i>	<i>14,105.27</i>	<i>14,579.45</i>	<i>15,279.07</i>
On sinking funds	—	4,011.42	—	—
On trust and investment funds	7,268.01	—	2,293.96	2,808.16
All other	2,592.42	10,093.85	12,285.49	12,470.91
<b>NON-REVENUE.</b>	<b>\$295,320.76</b>	<b>\$469,007.01</b>	<b>\$311,215.37</b>	<b>\$1,308,418.67</b>
<b>Offsets to outlays</b>	<b>10,378.86</b>	<b>17,259.57</b>	<b>—</b>	<b>13,044.17</b>
<i>Departmental</i>	<i>10,378.86</i>	<i>601.82</i>	<i>—</i>	<i>6,979.78</i>
<i>Public service enterprises</i>	<i>—</i>	<i>16,657.75</i>	<i>—</i>	<i>6,064.39</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>200,000.00</b>	<b>326,527.20</b>	<b>250,000.00</b>	<b>1,169,269.40</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>296,000.00</i>	<i>—</i>	<i>540,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>28,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>—</i>	<i>250,000.00</i>	<i>600,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>2,527.20</i>	<i>—</i>	<i>4,269.40</i>
<b>Transfers</b>	<b>735.25</b>	<b>43,943.49</b>	<b>1,828.90</b>	<b>20,040.28</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>735.25</i>	<i>43,943.49</i>	<i>1,828.90</i>	<i>20,040.28</i>
<b>Refunds</b>	<b>4,924.45</b>	<b>1,342.89</b>	<b>1,465.36</b>	<b>9,674.47</b>
<b>Agency, trust, and investment</b>	<b>79,282.20</b>	<b>79,933.86</b>	<b>57,921.11</b>	<b>96,390.35</b>
<i>Taxes and licenses for State</i>	<i>43,162.14</i>	<i>45,765.87</i>	<i>36,239.63</i>	<i>55,965.73</i>
<i>Taxes for county</i>	<i>25,258.79</i>	<i>21,489.47</i>	<i>19,931.48</i>	<i>29,464.94</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,861.27</i>	<i>12,678.52</i>	<i>1,750.00</i>	<i>10,959.68</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$593,883.37	\$765,754.03	\$723,756.37	\$720,674.46
Premiums	—	2,527.20	—	4,269.40
Municipal indebtedness	200,000.00	324,000.00	250,000.00	1,165,000.00
Transfers and refunds	5,639.70	45,286.38	3,294.26	29,714.75
Agency, trust, and investment	79,282.20	79,933.86	57,921.11	96,390.35
<b>Total receipts</b>	<b>\$878,825.27</b>	<b>\$1,217,501.47</b>	<b>\$1,034,971.74</b>	<b>\$2,016,048.96</b>
<i>Balance on hand, including funds</i>	<i>116,804.42</i>	<i>150,591.80</i>	<i>139,468.13</i>	<i>334,083.89</i>
<b>GRAND TOTAL</b>	<b>\$995,629.69</b>	<b>\$1,368,093.27</b>	<b>\$1,174,439.87</b>	<b>\$2,350,132.85</b>

<sup>1</sup> Includes \$7.50 from administration of trust funds.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Dedham POPULATION 10,792	Belmont POPULATION 10,749	Braintree POPULATION 10,580	Winchester POPULATION 10,485
<b>Maintenance</b>	<b>\$464,821.67</b>	<b>\$581,091.34</b>	<b>\$535,446.50</b>	<b>\$502,832.72</b>
<i>Departmental</i>	<i>454,620.88</i>	<i>479,733.23</i>	<i>362,442.49</i>	<i>471,506.30</i>
General government	21,133.29	33,955.38	21,781.23	44,599.60
Protection of persons and property	72,635.27	72,442.40	41,590.60	68,793.76
Health and sanitation	34,800.76	47,114.88	15,633.57	41,163.14
Highways	64,892.16	89,447.41	69,927.33	80,657.37
Charities	31,854.86	4,535.18	24,289.39	15,177.95
Soldiers' benefits	2,965.50	1,290.00	2,162.12	1,690.00
Schools	192,276.30	195,387.43	168,885.18	177,724.02
Libraries	13,769.89	9,824.34	5,041.53	5,985.31
Recreation	13,981.72	13,658.39	7,478.95	21,222.61
Pensions	—	634.34	—	2,277.00
Unclassified	6,311.13	11,443.50	5,652.54	12,015.54
<i>Public service enterprises</i>	<i>—</i>	<i>97,919.05</i>	<i>172,543.07</i>	<i>21,397.66</i>
Electric light	—	80,121.24	133,500.86	—
Water	—	17,797.81	39,042.21	21,397.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>10,200.79</i>	<i>3,439.01</i>	<i>450.94</i>	<i>10,161.26</i>
Administration of trust funds	—	—	10.00	17.60
<b>Interest</b>	<b>32,557.87</b>	<b>57,679.87</b>	<b>15,006.84</b>	<b>38,320.38</b>
<i>Loans, general purposes</i>	<i>32,557.87</i>	<i>44,462.82</i>	<i>15,006.84</i>	<i>35,982.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>13,217.05</i>	<i>—</i>	<i>2,337.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>48,480.26</b>	<b>394,443.04</b>	<b>107,677.06</b>	<b>277,453.93</b>
<i>Departmental</i>	<i>48,480.26</i>	<i>318,767.65</i>	<i>75,848.99</i>	<i>219,052.96</i>
General government	1,880.33	10,274.32	—	—
Protection of persons and property	646.00	20,328.03	8,890.70	—
Health and sanitation	785.92	83,315.95	3,902.10	20,999.38
Highways	37,607.06	16,450.27	5,350.13	44,951.66
Charities	—	—	590.00	—
Schools	7,560.95	154,216.19	54,966.62	153,101.92
Libraries	—	—	—	—
Recreation	—	4,500.00	2,143.44	—
Unclassified	—	29,682.89	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>75,675.39</i>	<i>31,834.07</i>	<i>33,059.97</i>
Electric light	—	12,143.77	10,234.98	—
Water	—	63,531.62	21,599.09	33,059.97
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,341.00</i>
<b>Municipal indebtedness</b>	<b>236,837.57</b>	<b>64,944.49</b>	<b>321,780.67</b>	<b>950,295.53</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>36,837.57</i>	<i>64,944.49</i>	<i>21,780.67</i>	<i>50,295.53</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>—</i>	<i>300,000.00</i>	<i>900,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>735.25</b>	<b>43,943.49</b>	<b>1,828.90</b>	<b>20,040.28</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>2,517.53</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>735.25</i>	<i>41,626.16</i>	<i>1,828.90</i>	<i>20,040.28</i>
<b>Refunds</b>	<b>4,924.45</b>	<b>1,342.89</b>	<b>1,465.36</b>	<b>9,674.47</b>
<b>Agency, trust, and investment</b>	<b>79,921.39</b>	<b>85,698.44</b>	<b>58,003.52</b>	<b>98,714.55</b>
<i>Taxes and licenses for State</i>	<i>43,162.14</i>	<i>45,765.87</i>	<i>36,239.63</i>	<i>55,965.73</i>
<i>Taxes for county</i>	<i>25,258.79</i>	<i>21,489.47</i>	<i>19,931.48</i>	<i>29,464.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,500.46</i>	<i>18,443.10</i>	<i>1,832.41</i>	<i>13,283.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$497,379.54	\$638,771.21	\$550,453.34	\$541,203.10
Permanent debt (except from sinking funds)	36,837.57	64,944.49	21,780.67	50,295.53
Sinking fund requirements from revenue	—	2,317.33	—	—
Outlays	48,480.26	394,443.04	107,677.06	277,453.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	—	300,000.00	900,000.00
Transfers (except to sinking funds) and refunds	5,659.70	42,969.05	3,294.26	29,714.75
Agency, trust, and investment	79,921.39	85,698.44	58,003.52	98,714.55
<b>Total payments</b>	<b>\$868,278.46</b>	<b>\$1,229,143.56</b>	<b>\$1,041,208.85</b>	<b>\$1,897,381.86</b>
Balance on hand, including funds	127,351.23	138,949.71	133,231.02	462,750.99
<b>GRAND TOTAL</b>	<b>\$995,629.69</b>	<b>\$1,368,093.27</b>	<b>\$1,174,439.87</b>	<b>\$2,350,132.85</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896	Athol POPULATION 9,792
<b>REVENUE.</b>	<b>\$346,135.47</b>	<b>\$359,183.33</b>	<b>\$300,387.63</b>	<b>\$431,093.41</b>
<b>General</b>	<b>336,377.34</b>	<b>279,195.07</b>	<b>279,817.49</b>	<b>347,523.35</b>
Taxes . . . . .	329,919.31	275,233.81	274,691.86	344,259.18
Property, poll, and income	290,966.00	247,303.79	228,443.62	305,910.53
Corporation, bank, etc.	38,953.31	27,980.02	46,247.74	38,348.65
Licenses and permits	774.00	373.50	443.00	727.00
Fines and forfeits	927.23	1,725.00	361.22	1,401.00
Grants and gifts	4,756.80	1,812.76	4,321.91	1,136.17
For expenses	4,756.80	1,812.76	4,321.91	1,136.17
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>9,758.13</b>	<b>79,988.26</b>	<b>20,570.14</b>	<b>83,570.06</b>
Special assessments	4,134.33	6,591.42	2,330.78	2,337.40
To meet expenses	3,659.42	1,207.57	1,293.28	2,337.40
To meet outlays	474.91	5,383.85	1,037.50	—
Privileges	—	—	—	—
Departmental	4,599.38	21,273.04	12,204.71	18,070.45
General government	—	3,195.50	—	335.20
Protection of persons and property	197.87	379.15	148.36	246.72
Health and sanitation	379.10	594.90	474.14	8,321.69
Highways	16.00	491.54	103.72	—
Charities	2,297.31	3,857.64	5,414.35	3,538.75
Soldiers' benefits	238.00	1,536.00	228.00	1,959.35
Schools	1,171.10	10,695.33	5,836.14	3,377.74
Libraries	—	2.80	—	291.00
Recreation	—	182.18	—	—
Unclassified	300.00	338.00	—	—
Public service enterprises	—	43,198.29	—	47,845.52
Electric light	—	—	—	—
Water	—	43,198.29	—	47,845.52
All other	—	—	—	—
Cemeteries	33.00	411.84	2,201.84	5,536.60
Interest	991.42	8,513.67	3,832.81	9,780.09
On sinking funds	—	—	—	3,687.58
On trust and investment funds	101.42	1,858.09	81.06	47.84
All other	890.00	6,655.58	3,751.75	6,044.67
<b>NON-REVENUE.</b>	<b>\$265,308.46</b>	<b>\$444,525.72</b>	<b>\$185,275.13</b>	<b>\$288,272.73</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>31,543.63</b>	<b>2,039.41</b>	<b>2,405.00</b>
Departmental	—	31,543.63	2,039.41	2,405.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>214,341.93</b>	<b>349,012.50</b>	<b>140,132.00</b>	<b>225,150.00</b>
Loans, general purposes	23,000.00	10,000.00	40,000.00	75,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	190,000.00	339,000.00	100,000.00	150,000.00
Unpaid warrants or orders, current year	1,285.93	—	—	—
Premiums	56.00	12.50	132.00	150.00
<b>Transfers</b>	<b>210.00</b>	<b>3,748.80</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	210.00	3,748.80	—	—
<b>Refunds</b>	<b>1,740.52</b>	<b>2,044.16</b>	<b>1,013.01</b>	<b>1,875.06</b>
<b>Agency, trust, and investment</b>	<b>49,016.01</b>	<b>58,176.63</b>	<b>42,090.71</b>	<b>58,842.67</b>
Taxes and licenses for State	33,400.26	33,592.68	29,937.21	31,434.00
Taxes for county	15,129.00	22,254.03	10,236.29	14,402.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	486.75	2,329.92	1,917.21	13,006.67
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$346,135.47	\$390,726.96	\$302,427.04	\$433,498.41
Premiums	56.00	12.50	132.00	150.00
Municipal indebtedness	214,285.93	349,000.00	140,000.00	225,000.00
Transfers and refunds	1,950.52	5,792.96	1,013.01	1,875.06
Agency, trust, and investment	49,016.01	58,176.63	42,090.71	58,842.67
<b>Total receipts</b>	<b>\$611,443.93</b>	<b>\$803,709.05</b>	<b>\$485,662.76</b>	<b>\$719,366.14</b>
Balance on hand, including funds	28,012.37	17,468.96	138,475.62	184,596.29
<b>GRAND TOTAL</b>	<b>\$639,456.30</b>	<b>\$821,178.01</b>	<b>\$624,138.38</b>	<b>\$903,962.43</b>

Graded According to Population of 1920 — Continued.

PAYMENTS.	Northbridge POPULATION 10,174	Amesbury POPULATION 10,036	Palmer POPULATION 9,896	Athol POPULATION 9,792
<b>Maintenance</b> . . . . .	<b>\$242,887.45</b>	<b>\$293,995.16</b>	<b>\$252,851.64</b>	<b>\$301,820.93</b>
<i>Departmental</i> . . . . .	<i>242,594.49</i>	<i>269,288.36</i>	<i>249,514.54</i>	<i>272,358.92</i>
General government . . . . .	7,794.94	17,365.84	12,571.50	10,740.63
Protection of persons and property . . . . .	14,338.37	42,882.44	9,290.83	36,536.65
Health and sanitation . . . . .	13,058.50	8,851.25	7,784.93	11,021.27
Highways . . . . .	41,585.69	49,775.35	41,689.58	48,925.29
Charities . . . . .	13,479.67	20,191.99	12,616.06	17,499.70
Soldiers' benefits . . . . .	388.00	2,977.35	701.00	3,185.35
Schools . . . . .	143,419.68	118,707.52	157,364.79	133,588.97
Libraries . . . . .	6,753.30	5,845.82	4,930.40	5,493.78
Recreation . . . . .	474.43	1,370.50	—	1,999.68
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,301.91	1,320.30	2,565.45	3,367.60
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>24,128.13</i>	<i>—</i>	<i>20,843.61</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	24,123.13	—	20,843.61
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>292.96</i>	<i>585.67</i>	<i>3,337.10</i>	<i>8,498.40</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>120.00</i>
<b>Interest</b> . . . . .	<b>16,374.30</b>	<b>21,886.50</b>	<b>14,128.48</b>	<b>27,476.93</b>
<i>Loans, general purposes</i> . . . . .	<i>16,374.30</i>	<i>16,526.50</i>	<i>14,128.48</i>	<i>17,916.08</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>5,360.00</i>	<i>—</i>	<i>9,560.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>91,858.41</b>	<b>79,237.26</b>	<b>127,917.17</b>	<b>234,810.17</b>
<i>Departmental</i> . . . . .	<i>91,858.41</i>	<i>71,086.62</i>	<i>127,917.17</i>	<i>219,035.24</i>
General government . . . . .	—	—	—	230.30
Protection of persons and property . . . . .	—	265.00	—	15,213.00
Health and sanitation . . . . .	747.76	3,422.76	6,987.07	39,926.68
Highways . . . . .	21,787.32	54,552.28	15,023.74	54,474.69
Charities . . . . .	—	—	—	—
Schools . . . . .	69,323.33	5,130.58	105,906.36	738.00
Libraries . . . . .	—	1,766.00	—	1,987.96
Recreation . . . . .	—	5,950.00	—	106,464.61
Unclassified . . . . .	—	8,150.64	—	15,774.93
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>8,150.64</i>	<i>—</i>	<i>15,774.93</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	8,150.64	—	15,774.93
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>223,700.27</b>	<b>347,750.00</b>	<b>120,000.00</b>	<b>203,500.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>30,000.00</i>	<i>27,750.00</i>	<i>20,000.00</i>	<i>50,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>190,000.00</i>	<i>320,000.00</i>	<i>100,000.00</i>	<i>153,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>3,700.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>210.00</b>	<b>3,748.80</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>210.00</i>	<i>3,748.80</i>	<i>—</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>1,740.52</b>	<b>2,044.16</b>	<b>1,013.01</b>	<b>1,875.06</b>
<b>Agency, trust, and investment</b> . . . . .	<b>49,054.93</b>	<b>58,083.57</b>	<b>42,090.71</b>	<b>62,578.09</b>
<i>Taxes and licenses for State</i> . . . . .	<i>33,400.26</i>	<i>33,592.68</i>	<i>29,937.21</i>	<i>31,434.00</i>
<i>Taxes for county</i> . . . . .	<i>15,129.00</i>	<i>22,254.03</i>	<i>10,236.29</i>	<i>14,402.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>525.67</i>	<i>2,236.86</i>	<i>1,917.21</i>	<i>16,742.09</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$259,261.75	\$315,881.66	\$266,980.12	\$329,296.96
Permanent debt (except from sinking funds) . . . . .	30,000.00	27,750.00	20,000.00	50,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	91,858.41	79,237.26	127,917.17	234,810.17
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	193,700.27	320,000.00	100,000.00	153,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,950.52	5,792.96	1,013.01	1,875.06
Agency, trust, and investment . . . . .	49,054.93	58,083.57	42,090.71	62,578.09
<b>Total payments</b> . . . . .	<b>\$625,825.88</b>	<b>\$806,745.45</b>	<b>\$558,001.01</b>	<b>\$832,060.28</b>
Balance on hand, including funds . . . . .	13,630.42	14,432.56	66,137.37	71,902.16
<b>GRAND TOTAL</b> . . . . .	<b>\$639,456.30</b>	<b>\$821,178.01</b>	<b>\$624,138.38</b>	<b>\$903,962.43</b>



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Milton POPULATION 9,382	North Attleborough POPULATION 9,238	Ware POPULATION 8,525	Middleboro- ough POPULATION 8,453
<b>REVENUE.</b>	<b>\$790,720.13</b>	<b>\$477,336.66</b>	<b>\$266,725.45</b>	<b>\$444,943.70</b>
<b>General</b>	<b>667,223.62</b>	<b>336,317.23</b>	<b>233,791.61</b>	<b>275,267.93</b>
Taxes . . . . .	664,900.48	332,248.53	227,417.39	242,838.28
Property, poll, and income . . . . .	629,471.33	317,953.09	194,139.28	230,321.81
Corporation, bank, etc. . . . .	35,429.15	14,295.44	33,278.11	12,516.47
Licenses and permits . . . . .	249.00	904.70	393.40	785.60
Fines and forfeits . . . . .	729.84	1,611.03	1,008.00	1,140.00
Grants and gifts . . . . .	1,344.30	1,652.97	4,972.82	30,504.15
For expenses . . . . .	1,344.30	1,652.97	4,972.82	9,953.36
For outlays . . . . .	—	—	—	20,550.79
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>123,496.51</b>	<b>141,019.43</b>	<b>32,933.84</b>	<b>169,675.77</b>
Special assessments . . . . .	2,446.22	1,261.42	400.90	1,384.72
To meet expenses . . . . .	655.85	801.70	—	1,134.72
To meet outlays . . . . .	1,790.37	459.72	400.90	250.00
Privileges . . . . .	—	—	—	—
Departmental . . . . .	20,255.64	16,740.17	7,215.40	23,930.89
General government . . . . .	416.00	270.00	2,083.42	941.60
Protection of persons and property . . . . .	6,469.92	321.69	212.47	2,151.84
Health and sanitation . . . . .	897.96	9,174.38	270.51	1,672.93
Highways . . . . .	2,132.02	1,094.07	513.00	816.39
Charities . . . . .	6,328.77	3,877.82	1,534.39	8,791.84
Soldiers' benefits . . . . .	400.00	843.50	406.00	2,565.00
Schools . . . . .	2,677.01	741.37	2,038.82	6,570.07
Libraries . . . . .	910.96	381.86	—	400.13
Recreation . . . . .	—	4.70	144.79	—
Unclassified . . . . .	23.00	30.78	12.00	21.09
Public service enterprises . . . . .	74,242.93	111,980.84	16,640.77	139,504.72
Electric light . . . . .	—	81,450.67	—	104,924.03
Water . . . . .	74,242.93	30,530.17	16,640.77	34,450.69
All other . . . . .	—	—	—	130.00
Cemeteries . . . . .	11,660.15	—	4,468.09	—
Interest . . . . .	14,891.57	11,037.00	4,208.68	4,855.44
On sinking funds . . . . .	—	3,150.20	—	—
On trust and investment funds . . . . .	6,429.72	2,328.20	125.08	1,020.34
All other . . . . .	8,461.85	5,558.60	4,082.70	3,835.10
<b>NON-REVENUE.</b>	<b>\$674,642.02</b>	<b>\$377,202.56</b>	<b>\$294,829.12</b>	<b>\$283,941.41</b>
<b>Offsets to outlays</b>	<b>16,499.72</b>	<b>1,615.17</b>	<b>12.35</b>	<b>6,336.69</b>
Departmental . . . . .	16,499.72	1,615.17	12.35	6,336.69
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>544,584.00</b>	<b>203,000.00</b>	<b>241,305.00</b>	<b>235,000.00</b>
Loans, general purposes . . . . .	240,000.00	3,000.00	160,000.00	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	300,000.00	200,000.00	80,000.00	235,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	4,584.00	—	1,305.00	—
<b>Transfers</b>	<b>2,986.27</b>	<b>71,771.00</b>	<b>740.90</b>	<b>1,256.74</b>
From sinking funds . . . . .	—	66,000.00	—	—
All other . . . . .	2,986.27	5,771.00	740.90	1,256.74
<b>Refunds</b>	<b>2,757.88</b>	<b>1,282.15</b>	<b>1,771.11</b>	<b>833.59</b>
<b>Agency, trust, and investment</b>	<b>107,814.15</b>	<b>99,534.24</b>	<b>50,999.76</b>	<b>40,514.39</b>
Taxes and licenses for State . . . . .	53,515.78	28,800.70	23,166.00	23,676.00
Taxes for county . . . . .	33,800.85	9,945.14	14,895.87	13,373.12
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	20,497.52	60,788.40	12,937.89	4,066.27
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$807,219.85	\$478,951.83	\$266,737.80	\$451,280.39
Premiums . . . . .	4,584.00	—	1,305.00	—
Municipal indebtedness . . . . .	540,000.00	203,000.00	240,000.00	235,000.00
Transfers and refunds . . . . .	5,744.15	73,053.15	2,512.01	2,090.33
Agency, trust, and investment . . . . .	107,814.15	99,534.24	50,999.76	40,514.39
<b>Total receipts</b>	<b>\$1,465,362.15</b>	<b>\$854,539.22</b>	<b>\$561,554.57</b>	<b>\$728,885.11</b>
Balance on hand, including funds . . . . .	97,290.30	30,069.41	20,825.78	18,000.28
<b>GRAND TOTAL</b>	<b>\$1,562,652.45</b>	<b>\$884,608.63</b>	<b>\$582,380.35</b>	<b>\$746,885.39</b>

1 Includes \$28,425.86 from gas.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Milton POPULATION 9,382	North Attleborough POPULATION 9,238	Ware POPULATION 8,525	Middlebor- ough POPULATION 8,453
<b>Maintenance</b>	<b>\$617,144.69</b>	<b>\$356,726.84</b>	<b>\$244,706.83</b>	<b>\$337,308.63</b>
<i>Departmental</i>	<i>564,682.96</i>	<i>274,976.89</i>	<i>218,643.73</i>	<i>248,266.11</i>
General government	30,672.18	13,925.92	14,734.35	21,158.96
Protection of persons and property	150,695.98	43,169.47	12,687.52	34,555.53
Health and sanitation	39,508.23	26,548.39	9,317.66	12,486.21
Highways	88,556.70	43,501.64	52,928.17	39,204.48
Charities	14,471.79	27,256.48	10,911.75	23,759.57
Soldiers' benefits	1,668.00	1,533.23	808.00	4,779.38
Schools	179,703.47	111,599.10	107,860.35	103,435.62
Libraries	17,014.61	5,476.76	2,028.82	7,320.81
Recreation	14,647.46	590.90	2,836.87	150.00
Pensions	10,107.38	—	827.40	281.32
Unclassified	17,537.16	1,375.00	3,702.84	1,124.23
<i>Public service enterprises</i>	<i>36,587.17</i>	<i>81,744.95</i>	<i>20,280.94</i>	<i>89,052.52</i>
Electric light	—	60,934.38	—	167,555.12
Water	36,587.17	20,810.57	19,533.91	21,033.06
All other	—	—	697.03	464.34
<i>Cemeteries</i>	<i>16,956.70</i>	<i>—</i>	<i>5,832.16</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>17.86</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>45,036.50</b>	<b>22,591.91</b>	<b>8,931.47</b>	<b>10,573.58</b>
<i>Loans, general purposes</i>	<i>32,721.80</i>	<i>20,045.91</i>	<i>8,916.47</i>	<i>7,716.08</i>
<i>Loans, public service enterprises</i>	<i>12,314.70</i>	<i>2,546.00</i>	<i>16.00</i>	<i>2,857.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>270,344.44</b>	<b>37,668.55</b>	<b>68,191.83</b>	<b>76,134.71</b>
<i>Departmental</i>	<i>233,155.06</i>	<i>20,091.55</i>	<i>56,816.28</i>	<i>59,937.62</i>
General government	—	—	2,539.80	—
Protection of persons and property	8,322.95	1,005.64	—	—
Health and sanitation	18,827.60	5,893.88	11,354.11	—
Highways	61,465.58	12,282.53	4,743.37	33,196.62
Charities	—	—	—	—
Schools	144,006.07	909.50	38,179.00	6,741.00
Libraries	—	—	—	—
Recreation	532.86	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>37,189.38</i>	<i>17,577.00</i>	<i>11,375.55</i>	<i>36,197.09</i>
Electric light	—	12,776.09	—	32,083.98
Water	37,189.38	4,800.91	11,375.55	4,113.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>341,656.34</b>	<b>324,650.00</b>	<b>88,750.00</b>	<b>258,650.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>66,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>41,656.34</i>	<i>38,650.00</i>	<i>8,750.00</i>	<i>13,650.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>220,000.00</i>	<i>80,000.00</i>	<i>245,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,986.27</b>	<b>71,771.00</b>	<b>740.90</b>	<b>1,256.74</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>2,226.65</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,986.27</i>	<i>69,544.35</i>	<i>740.90</i>	<i>1,256.74</i>
<b>Refunds</b>	<b>2,757.88</b>	<b>1,282.15</b>	<b>1,771.11</b>	<b>833.59</b>
<b>Agency, trust, and investment</b>	<b>99,095.48</b>	<b>41,047.16</b>	<b>50,934.27</b>	<b>40,630.33</b>
<i>Taxes and licenses for State</i>	<i>53,515.78</i>	<i>28,800.70</i>	<i>25,166.00</i>	<i>23,076.00</i>
<i>Taxes for county</i>	<i>33,800.85</i>	<i>9,945.14</i>	<i>14,895.87</i>	<i>13,373.12</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,778.85</i>	<i>2,301.32</i>	<i>12,872.40</i>	<i>4,181.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$662,181.19	\$379,318.75	\$253,638.30	\$347,882.21
Permanent debt (except from sinking funds)	41,656.34	38,650.00	8,750.00	13,650.00
Sinking fund requirements from revenue	—	2,226.65	—	—
Outlays	270,344.44	37,668.55	68,191.83	76,134.71
Permanent debt from sinking funds	—	66,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	220,000.00	80,000.00	245,000.00
Transfers (except to sinking funds) and refunds	5,744.15	70,826.50	2,512.01	2,090.33
Agency, trust, and investment	99,095.48	41,047.16	50,934.27	40,630.33
<b>Total payments</b>	<b>\$1,379,021.60</b>	<b>\$855,737.61</b>	<b>\$464,026.41</b>	<b>\$725,387.58</b>
<i>Balance on hand, including funds</i>	<i>183,630.85</i>	<i>28,871.02</i>	<i>118,353.94</i>	<i>21,497.81</i>
<b>GRAND TOTAL</b>	<b>\$1,562,652.45</b>	<b>\$884,608.63</b>	<b>\$582,380.35</b>	<b>\$746,885.39</b>

<sup>1</sup> Includes \$20,518.19 for gas.<sup>2</sup> Includes \$15,787.93 for gas.<sup>3</sup> Includes \$4,000 paid from proceeds of sale of High School lot.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101	Stoneham POPULATION 7,873
<b>REVENUE.</b>	<b>\$213,778.17</b>	<b>\$514,578.82</b>	<b>\$635,020.25</b>	<b>\$334,407.45</b>
<b>General</b>	<b>197,759.24</b>	<b>440,219.65</b>	<b>552,741.00</b>	<b>264,583.66</b>
<i>Taxes</i>	<i>194,065.60</i>	<i>423,355.85</i>	<i>520,330.44</i>	<i>261,650.91</i>
Property, poll, and income	180,263.71	379,463.05	500,288.88	253,482.29
Corporation, bank, etc.	13,801.89	43,892.80	20,041.56	8,168.62
<i>Licenses and permits</i>	<i>627.00</i>	<i>390.50</i>	<i>609.60</i>	<i>671.50</i>
<i>Fines and forfeits</i>	<i>1,054.60</i>	<i>722.30</i>	<i>621.20</i>	<i>968.50</i>
<i>Grants and gifts</i>	<i>2,012.04</i>	<i>15,761.10</i>	<i>31,179.86</i>	<i>1,292.75</i>
For expenses	1,392.04	751.10	679.86	1,292.75
For outlays	620.00	15,000.00	30,500.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>16,018.93</b>	<b>74,359.17</b>	<b>82,279.25</b>	<b>69,823.79</b>
<i>Special assessments</i>	<i>2,812.32</i>	<i>8,250.39</i>	<i>6,894.06</i>	<i>3,256.25</i>
To meet expenses	1,820.28	7,623.89	3,716.29	2,816.45
To meet outlays	992.04	626.50	3,177.77	439.80
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>8,698.07</i>	<i>10,436.54</i>	<i>4,761.92</i>	<i>10,590.29</i>
General government	1,053.80	886.00	429.05	1,548.89
Protection of persons and property	638.21	366.56	67.54	185.91
Health and sanitation	1,328.84	2,947.66	20.00	1,925.47
Highways	165.50	—	208.00	232.43
Charities	2,508.64	3,669.25	965.65	4,391.44
Soldiers' benefits	893.80	553.50	1,487.50	1,506.00
Schools	1,868.98	1,412.36	666.26	675.53
Libraries	225.75	301.21	281.52	117.12
Recreation	—	—	442.40	—
Unclassified	14.55	300.00	194.00	17.50
<i>Public service enterprises</i>	<i>—</i>	<i>37,997.23</i>	<i>54,302.78</i>	<i>45,447.66</i>
Electric light	—	—	—	—
Water	—	37,937.23	54,302.78	45,417.68
All other	—	60.00	—	29.88
<i>Cemeteries</i>	<i>35.60</i>	<i>2,727.98</i>	<i>2,130.25</i>	<i>3,966.00</i>
<i>Interest</i>	<i>4,473.04</i>	<i>14,947.03</i>	<i>14,190.24</i>	<i>6,563.69</i>
On sinking funds	—	2,019.44	4,664.57	—
On trust and investment funds	1,682.39	7,962.65	1,463.25	188.98
All other	2,790.65	4,961.94	8,062.42	6,374.71
<b>NON-REVENUE.</b>	<b>\$121,656.53</b>	<b>\$840,579.30</b>	<b>\$418,188.22</b>	<b>\$333,649.30</b>
<b>Offsets to outlays</b>	<b>3,229.46</b>	<b>72,935.38</b>	<b>500.00</b>	<b>3,212.68</b>
<i>Departmental</i>	<i>3,229.46</i>	<i>53,211.17</i>	<i>500.00</i>	<i>2,150.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>19,724.21</i>	<i>—</i>	<i>1,062.68</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>87,750.00</b>	<b>674,385.50</b>	<b>318,067.48</b>	<b>271,047.71</b>
<i>Loans, general purposes</i>	<i>17,750.00</i>	<i>410,000.00</i>	<i>9,000.00</i>	<i>147,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>19,000.00</i>	<i>2,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>260,000.00</i>	<i>290,000.00</i>	<i>120,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>4,385.50</i>	<i>67.48</i>	<i>2,047.71</i>
<b>Transfers</b>	<b>276.55</b>	<b>15,478.62</b>	<b>3,963.53</b>	<b>4,987.63</b>
<i>From sinking funds</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>276.55</i>	<i>5,478.62</i>	<i>3,963.53</i>	<i>4,987.63</i>
<b>Refunds</b>	<b>1,197.17</b>	<b>237.58</b>	<b>716.70</b>	<b>2,784.61</b>
<b>Agency, trust, and investment</b>	<b>29,203.35</b>	<b>77,542.22</b>	<b>94,940.51</b>	<b>51,616.67</b>
<i>Taxes and licenses for State</i>	<i>17,451.00</i>	<i>33,997.20</i>	<i>38,437.38</i>	<i>24,228.00</i>
<i>Taxes for county</i>	<i>10,492.76</i>	<i>22,708.20</i>	<i>30,542.63</i>	<i>10,264.73</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,259.69</i>	<i>20,836.82</i>	<i>25,960.60</i>	<i>17,123.94</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$217,007.63	\$587,514.20	\$635,520.25	\$337,620.13
Premiums	—	4,385.50	67.48	2,047.71
Municipal indebtedness	87,750.00	670,000.00	318,000.00	269,000.00
Transfers and refunds	1,473.72	15,716.20	4,680.23	7,772.24
Agency, trust, and investment	29,203.35	77,542.22	94,940.51	51,616.67
<b>Total receipts</b>	<b>\$335,434.70</b>	<b>\$1,355,158.12</b>	<b>\$1,053,208.47</b>	<b>\$668,056.75</b>
<i>Balance on hand, including funds</i>	<i>30,519.24</i>	<i>36,032.25</i>	<i>46,162.16</i>	<i>23,814.54</i>
<b>GRAND TOTAL</b>	<b>\$365,953.94</b>	<b>\$1,391,190.37</b>	<b>\$1,099,370.63</b>	<b>\$691,871.29</b>

<sup>1</sup> Includes \$7.50 from administration of trust funds. See "Unclassified."



## Graded According to Population of 1920 — Continued.

PAYMENTS.	Bridgewater POPULATION 8,438	Andover POPULATION 8,268	Swampscott POPULATION 8,101	Stoneham POPULATION 7,873
<b>Maintenance</b>	<b>\$175,427.14</b>	<b>\$321,464.29</b>	<b>\$405,084.57</b>	<b>\$265,188.18</b>
<i>Departmental</i>	<i>175,292.75</i>	<i>293,447.44</i>	<i>380,428.42</i>	<i>239,925.43</i>
General government	8,564.65	13,974.93	24,891.02	16,086.82
Protection of persons and property	19,443.93	53,586.55	63,905.81	33,531.17
Health and sanitation	9,514.73	14,480.48	38,617.30	18,988.65
Highways	24,845.23	56,820.69	78,937.67	34,725.69
Charities	9,277.13	18,167.60	7,559.09	14,695.59
Soldiers' benefits	1,388.55	2,038.35	3,534.93	5,247.75
Schools	96,755.09	116,035.13	133,448.58	103,760.70
Libraries	3,574.63	7,746.43	6,415.42	4,603.33
Recreation	479.97	1,186.71	14,745.32	5,264.51
Pensions	—	300.00	3,797.36	—
Unclassified	1,448.84	9,110.57	4,575.92	3,021.22
<i>Public service enterprises</i>	<i>—</i>	<i>22,532.14</i>	<i>21,429.45</i>	<i>21,388.26</i>
Electric light	—	—	—	—
Water	—	22,414.54	21,409.45	21,387.26
All other	—	117.60	20.00	1.00
<i>Cemeteries</i>	<i>134.39</i>	<i>5,182.51</i>	<i>3,186.70</i>	<i>3,856.99</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>302.20</i>	<i>40.00</i>	<i>17.50</i>
<b>Interest</b>	<b>5,875.06</b>	<b>27,363.18</b>	<b>55,302.34</b>	<b>19,450.69</b>
<i>Loans, general purposes</i>	<i>5,875.06</i>	<i>22,500.68</i>	<i>36,465.83</i>	<i>10,990.47</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,862.50</i>	<i>18,836.51</i>	<i>8,460.22</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>24,688.42</b>	<b>397,651.10</b>	<b>68,259.62</b>	<b>34,813.26</b>
<i>Departmental</i>	<i>24,688.42</i>	<i>363,444.65</i>	<i>37,180.91</i>	<i>30,061.68</i>
General government	—	—	—	—
Protection of persons and property	1,989.48	9,759.82	594.00	11,486.80
Health and sanitation	—	190,557.58	9,115.45	2,457.50
Highways	22,313.84	114,893.47	22,907.09	4,979.44
Charities	—	6,088.43	—	—
Schools	—	44,145.35	2,892.94	6,486.91
Libraries	385.10	—	—	—
Recreation	—	—	1,671.43	—
Unclassified	—	—	—	4,651.03
<i>Public service enterprises</i>	<i>—</i>	<i>32,206.45</i>	<i>24,563.48</i>	<i>4,751.68</i>
Electric light	—	—	—	—
Water	—	32,206.45	24,563.48	4,751.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>6,515.23</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>110,000.00</b>	<b>315,500.00</b>	<b>369,591.89</b>	<b>146,416.61</b>
<i>From sinking funds</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>45,500.00</i>	<i>79,591.89</i>	<i>26,416.61</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>97,000.00</i>	<i>260,000.00</i>	<i>290,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>276.55</b>	<b>15,478.62</b>	<b>3,963.53</b>	<b>4,987.63</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>1,750.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>276.55</i>	<i>13,728.62</i>	<i>3,963.53</i>	<i>4,987.63</i>
<b>Refunds</b>	<b>1,197.17</b>	<b>237.58</b>	<b>716.70</b>	<b>2,784.61</b>
<b>Agency, trust, and investment</b>	<b>29,157.02</b>	<b>71,657.00</b>	<b>102,525.45</b>	<b>51,670.63</b>
<i>Taxes and licenses for State</i>	<i>17,451.00</i>	<i>33,997.20</i>	<i>38,437.38</i>	<i>24,228.00</i>
<i>Taxes for county</i>	<i>10,492.76</i>	<i>22,708.20</i>	<i>30,542.53</i>	<i>10,264.73</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,213.26</i>	<i>14,951.60</i>	<i>33,545.54</i>	<i>17,177.90</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$181,302.20	\$348,827.47	\$460,386.91	\$284,638.87
Permanent debt (except from sinking funds)	13,000.00	45,500.00	79,591.89	26,416.61
Sinking fund requirements from revenue	—	1,750.00	—	—
Outlays	24,688.42	397,651.10	68,259.62	34,813.26
Permanent debt from sinking funds	—	10,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	97,000.00	260,000.00	290,000.00	120,000.00
Transfers (except to sinking funds) and refunds	1,473.72	13,966.20	4,680.23	7,772.24
Agency, trust, and investment	29,157.02	71,657.00	102,525.45	51,670.63
<b>Total payments</b>	<b>\$346,621.36</b>	<b>\$1,149,351.77</b>	<b>\$1,005,444.10</b>	<b>\$525,311.61</b>
<i>Balance on hand, including funds</i>	<i>19,332.58</i>	<i>241,838.60</i>	<i>93,926.53</i>	<i>166,559.68</i>
<b>GRAND TOTAL</b>	<b>\$365,953.94</b>	<b>\$1,391,190.37</b>	<b>\$1,099,370.63</b>	<b>\$691,871.29</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544	Ludlow POPULATION 7,470
<b>REVENUE.</b>	<b>\$271,618.51</b>	<b>\$388,334.68</b>	<b>\$315,799.96</b>	<b>\$298,123.85</b>
<b>General</b>	<b>260,040.52</b>	<b>225,832.47</b>	<b>270,316.06</b>	<b>281,847.38</b>
<i>Taxes</i>	<i>253,293.68</i>	<i>222,598.57</i>	<i>269,246.48</i>	<i>275,627.45</i>
Property, poll, and income	238,228.08	200,065.50	253,291.46	273,760.07
Corporation, bank, etc.	20,065.60	22,533.07	15,955.02	1,867.38
<i>Licenses and permits</i>	<i>398.00</i>	<i>359.00</i>	<i>518.00</i>	<i>385.00</i>
<i>Fines and forfeits</i>	<i>814.05</i>	<i>852.16</i>	<i>7.40</i>	<i>1,813.50</i>
<i>Grants and gifts</i>	<i>534.79</i>	<i>1,999.95</i>	<i>544.18</i>	<i>3,971.99</i>
For expenses	534.79	1,999.95	544.18	3,971.99
For outlays	—	—	—	—
<i>All other</i>	—	<i>22.79</i>	—	<i>49.44</i>
<b>Commercial</b>	<b>11,577.99</b>	<b>162,502.21</b>	<b>45,483.90</b>	<b>16,276.47</b>
<i>Special assessments</i>	<i>550.59</i>	<i>2,214.74</i>	<i>1,996.01</i>	<i>1,747.61</i>
To meet expenses	122.56	472.56	1,996.01	1,259.11
To meet outlays	428.03	1,742.18	—	488.50
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>10,323.91</i>	<i>21,702.25</i>	<i>15,522.99</i>	<i>11,959.94</i>
General government	87.25	2,219.77	66.35	1.00
Protection of persons and property	505.14	157.05	312.86	234.73
Health and sanitation	391.59	12,609.30	747.87	3.90
Highways	193.70	172.00	191.83	170.36
Charities	3,750.72	1,963.20	7,930.83	4,007.08
Soldiers' benefits	550.00	1,067.57	2,869.71	60.00
Schools	4,318.09	3,193.74	2,015.79	7,151.42
Libraries	527.42	304.24	480.34	151.15
Recreation	—	—	24.50	175.30
Unclassified	—	15.38	882.91	5.00
<i>Public service enterprises</i>	—	<i>131,191.97</i>	<i>21,289.98</i>	—
Electric light	—	109,549.12	—	—
Water	—	21,642.85	21,289.98	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>794.00</i>	—	<i>501.00</i>
<i>Interest</i>	<i>703.49</i>	<i>6,599.25</i>	<i>6,674.92</i>	<i>2,067.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	486.69	102.75	165.54
All other	703.49	6,112.56	6,572.17	1,902.38
<b>NON-REVENUE.</b>	<b>\$205,634.60</b>	<b>\$158,279.10</b>	<b>\$237,242.86</b>	<b>\$254,642.01</b>
<b>Offsets to outlays</b>	<b>1,500.00</b>	<b>1,109.79</b>	<b>6,646.14</b>	—
<i>Departmental</i>	<i>1,500.00</i>	<i>159.47</i>	<i>839.52</i>	—
<i>Public service enterprises</i>	—	<i>950.32</i>	<i>5,806.62</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>150,000.00</b>	<b>118,551.95</b>	<b>186,000.00</b>	<b>220,000.00</b>
<i>Loans, general purposes</i>	—	<i>8,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	<i>50,000.00</i>	<i>6,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>60,000.00</i>	<i>180,000.00</i>	<i>220,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>51.95</i>	—	—
<b>Transfers</b>	—	<b>4,560.79</b>	<b>241.27</b>	<b>237.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>4,560.79</i>	<i>241.27</i>	<i>237.00</i>
<b>Refunds</b>	<b>295.60</b>	<b>1,272.43</b>	<b>5,853.84</b>	<b>719.15</b>
<b>Agency, trust, and investment</b>	<b>53,839.00</b>	<b>32,784.14</b>	<b>38,501.71</b>	<b>33,685.86</b>
<i>Taxes and licenses for State</i>	<i>28,287.00</i>	<i>21,684.00</i>	<i>22,197.00</i>	<i>24,009.36</i>
<i>Taxes for county</i>	<i>24,460.98</i>	<i>9,304.72</i>	<i>13,578.85</i>	<i>8,306.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,091.02</i>	<i>1,795.42</i>	<i>2,725.86</i>	<i>1,369.56</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$273,118.51	\$389,444.47	\$322,446.10	\$298,123.85
Premiums	—	51.95	—	—
Municipal indebtedness	150,000.00	118,500.00	186,000.00	220,000.00
Transfers and refunds	295.60	5,833.22	6,095.11	956.15
Agency, trust, and investment	53,839.00	32,784.14	38,501.71	33,685.86
<b>Total receipts</b>	<b>\$477,253.11</b>	<b>\$546,613.78</b>	<b>\$553,042.92</b>	<b>\$552,765.86</b>
<i>Balance on hand, including funds</i>	<i>616.63</i>	<i>53,412.78</i>	<i>60,172.38</i>	<i>10,169.81</i>
<b>GRAND TOTAL</b>	<b>\$477,869.74</b>	<b>\$600,026.56</b>	<b>\$613,215.30</b>	<b>\$562,935.67</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Montague POPULATION 7,675	Hudson POPULATION 7,607	Rockland POPULATION 7,544	Ludlow POPULATION 7,470
<b>Maintenance</b>	<b>\$223,771.61</b>	<b>\$292,316.48</b>	<b>\$250,634.55</b>	<b>\$238,628.27</b>
<i>Departmental</i>	<i>223,771.61</i>	<i>193,748.26</i>	<i>226,445.07</i>	<i>237,779.11</i>
General government	9,142.19	14,484.77	12,552.75	11,610.58
Protection of persons and property	10,738.96	23,788.61	21,446.69	23,466.78
Health and sanitation	8,170.21	9,349.75	12,113.69	14,741.28
Highways	35,622.48	44,436.16	44,850.84	40,548.92
Charities	16,458.05	14,140.92	20,281.81	9,814.08
Soldiers' benefits	653.00	1,896.57	3,476.25	189.00
Schools	126,827.52	73,896.04	101,235.95	129,951.95
Libraries	9,093.93	4,387.15	5,451.65	3,392.29
Recreation	3,707.42	749.87	1,384.61	418.77
Pensions	—	—	214.50	—
Unclassified	3,357.85	6,618.42	3,436.33	3,645.46
<i>Public service enterprises</i>	<i>—</i>	<i>96,684.01</i>	<i>24,154.90</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	13,020.61	24,154.90	—
All other	—	—	—	—
Cemeteries	—	1,884.21	34.68	849.16
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>10,607.23</b>	<b>10,749.34</b>	<b>6,929.39</b>	<b>11,641.51</b>
<i>Loans, general purposes</i>	<i>10,607.23</i>	<i>5,040.83</i>	<i>6,671.64</i>	<i>11,641.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,708.51</i>	<i>257.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>31,232.27</b>	<b>76,122.23</b>	<b>19,271.97</b>	<b>20,193.69</b>
<i>Departmental</i>	<i>31,232.27</i>	<i>14,381.03</i>	<i>7,893.35</i>	<i>20,193.69</i>
General government	1,781.82	—	—	—
Protection of persons and property	—	—	292.86	11,165.65
Health and sanitation	—	10,802.57	2,757.08	296.03
Highways	9,523.15	3,484.36	1,293.25	2,314.24
Charities	—	—	—	—
Schools	11,916.72	94.10	674.24	6,417.77
Libraries	—	—	—	—
Recreation	8,010.58	—	2,875.92	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>61,741.20</i>	<i>11,378.62</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	21,146.78	—	—
All other	—	40,594.42	11,378.62	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>158,000.00</b>	<b>83,650.00</b>	<b>228,000.00</b>	<b>248,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>23,650.00</i>	<i>8,000.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>60,000.00</i>	<i>220,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>4,560.79</b>	<b>241.27</b>	<b>237.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,560.79</i>	<i>241.27</i>	<i>237.00</i>
<b>Refunds</b>	<b>295.60</b>	<b>1,272.43</b>	<b>5,853.84</b>	<b>719.15</b>
<b>Agency, trust, and investment</b>	<b>53,839.00</b>	<b>33,162.38</b>	<b>38,604.46</b>	<b>33,614.40</b>
<i>Taxes and licenses for State</i>	<i>28,287.00</i>	<i>21,684.00</i>	<i>22,197.00</i>	<i>24,009.36</i>
<i>Taxes for county</i>	<i>24,460.98</i>	<i>9,304.72</i>	<i>13,578.85</i>	<i>8,306.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,091.02</i>	<i>2,173.66</i>	<i>2,828.61</i>	<i>1,298.10</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$234,378.84	\$303,065.82	\$257,563.94	\$250,269.78
Permanent debt (except from sinking funds)	8,000.00	23,650.00	8,000.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,232.27	76,122.23	19,271.97	20,193.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	60,000.00	220,000.00	240,000.00
Transfers (except to sinking funds) and refunds	295.60	5,833.22	6,095.11	956.15
Agency, trust, and investment	53,839.00	33,162.38	38,604.46	33,614.40
<b>Total payments</b>	<b>\$477,745.71</b>	<b>\$501,833.65</b>	<b>\$549,535.48</b>	<b>\$553,534.02</b>
<i>Balance on hand, including funds</i>	<i>124.03</i>	<i>98,192.91</i>	<i>63,679.82</i>	<i>2,401.65</i>
<b>GRAND TOTAL</b>	<b>\$477,869.74</b>	<b>\$600,026.56</b>	<b>\$613,215.30</b>	<b>\$562,935.67</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading POPULATION 7,439	Marblehead POPULATION 7,324	Fairhaven POPULATION 7,291	Whitman POPULATION 7,147
<b>REVENUE.</b>	<b>\$658,576.87</b>	<b>\$554,919.02</b>	<b>\$362,049.97</b>	<b>\$281,348.37</b>
<b>General</b>	<b>361,748.25</b>	<b>375,833.38</b>	<b>327,416.65</b>	<b>239,988.02</b>
<i>Taxes</i>	<i>558,138.27</i>	<i>372,728.94</i>	<i>298,650.51</i>	<i>238,525.90</i>
Property, poll, and income	348,991.46	363,474.03	280,458.65	224,071.60
Corporation, bank, etc.	9,146.81	9,254.91	18,191.86	14,454.30
<i>Licenses and permits</i>	<i>874.12</i>	<i>221.00</i>	<i>697.50</i>	<i>255.00</i>
<i>Fines and forfeits</i>	<i>719.00</i>	<i>965.50</i>	<i>35.39</i>	<i>478.17</i>
<i>Grants and gifts</i>	<i>2,016.86</i>	<i>1,917.94</i>	<i>28,033.25</i>	<i>730.95</i>
For expenses	2,016.86	1,098.82	28,033.25	730.95
For outlays	—	819.12	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>296,828.62</b>	<b>179,085.64</b>	<b>34,633.32</b>	<b>41,360.35</b>
<i>Special assessments</i>	<i>11,732.94</i>	<i>—</i>	<i>5,000.61</i>	<i>—</i>
To meet expenses	10,741.06	—	—	—
To meet outlays	991.88	—	5,000.61	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>31,463.71</i>	<i>20,133.56</i>	<i>20,829.12</i>	<i>14,704.18</i>
General government	625.91	990.25	617.00	1,891.01
Protection of persons and property	187.44	655.33	184.75	120.09
Health and sanitation	6,320.88	—	5,132.15	1,084.78
Highways	60.00	567.89	1,682.10	626.36
Charities	5,081.96	9,351.95	7,151.19	1,492.50
Soldiers' benefits	747.00	7,260.00	1,502.44	2,415.00
Schools	17,269.70	557.00	4,559.49	6,792.85
Libraries	271.97	369.89	—	281.59
Recreation	—	150.25	—	—
Unclassified	898.85	231.00	—	—
<i>Public service enterprises</i>	<i>237,507.01</i>	<i>149,218.83</i>	<i>—</i>	<i>20,353.21</i>
Electric light	197,518.62	102,225.50	—	—
Water	39,988.39	46,976.33	—	20,353.21
All other	—	17.00	—	—
<i>Cemeteries</i>	<i>6,788.13</i>	<i>973.50</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>9,336.83</i>	<i>8,759.75</i>	<i>8,803.59</i>	<i>6,302.96</i>
On sinking funds	—	1,939.73	—	—
On trust and investment funds	5.06	2,748.53	5,503.56	471.38
All other	9,331.77	4,071.49	3,300.03	5,831.58
<b>NON-REVENUE.</b>	<b>\$388,437.09</b>	<b>\$492,325.06</b>	<b>\$267,765.13</b>	<b>\$173,095.75</b>
<b>Offsets to outlays</b>	<b>1,243.36</b>	<b>6,532.68</b>	<b>3,342.02</b>	<b>3,791.41</b>
<i>Departmental</i>	<i>—</i>	<i>3,121.59</i>	<i>3,342.02</i>	<i>3,791.41</i>
<i>Public service enterprises</i>	<i>1,243.36</i>	<i>3,411.09</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>317,565.00</b>	<b>380,278.40</b>	<b>222,000.00</b>	<b>134,000.00</b>
<i>Loans, general purposes</i>	<i>7,500.00</i>	<i>—</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	<i>178,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>200,000.00</i>	<i>212,000.00</i>	<i>130,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>65.00</i>	<i>2,278.40</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>18,580.43</b>	<b>28,913.54</b>	<b>—</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18,580.43</i>	<i>28,913.54</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>495.30</b>	<b>2,621.19</b>	<b>1,083.78</b>	<b>210.33</b>
<b>Agency, trust, and investment</b>	<b>50,553.00</b>	<b>73,979.25</b>	<b>41,339.33</b>	<b>35,094.01</b>
<i>Taxes and licenses for State</i>	<i>28,195.91</i>	<i>31,956.00</i>	<i>25,875.00</i>	<i>21,969.00</i>
<i>Taxes for county</i>	<i>12,627.83</i>	<i>24,524.85</i>	<i>8,540.46</i>	<i>12,755.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,729.26</i>	<i>17,498.40</i>	<i>6,923.87</i>	<i>369.12</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$659,820.23	\$561,451.70	\$365,391.99	\$285,139.78
Premiums	65.00	2,278.40	—	—
Municipal indebtedness	317,500.00	378,000.00	222,000.00	134,000.00
Transfers and refunds	19,075.73	31,534.73	1,083.78	210.33
Agency, trust, and investment	50,553.00	73,979.25	41,339.33	35,094.01
<b>Total receipts</b>	<b>\$1,047,013.96</b>	<b>\$1,047,244.08</b>	<b>\$629,815.10</b>	<b>\$454,444.12</b>
<i>Balance on hand, including funds</i>	<i>41,769.96</i>	<i>111,451.39</i>	<i>28,872.12</i>	<i>10,251.29</i>
<b>GRAND TOTAL</b>	<b>\$1,088,783.92</b>	<b>\$1,158,695.47</b>	<b>\$658,187.22</b>	<b>\$464,695.41</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Reading POPULATION 7,439	Marblehead POPULATION 7,324	Fairhaven POPULATION 7,291	Whitman POPULATION 7,147
<b>Maintenance</b>	<b>\$516,197.69</b>	<b>\$464,895.31</b>	<b>\$313,163.68</b>	<b>\$209,306.56</b>
<i>Departmental</i>	<i>329,938.43</i>	<i>347,572.50</i>	<i>313,163.68</i>	<i>188,454.10</i>
General government	21,293.21	30,991.32	20,758.88	19,007.06
Protection of persons and property	46,306.94	50,477.65	29,630.89	17,225.39
Health and sanitation	20,843.55	16,869.63	37,551.75	7,934.66
Highways	57,448.77	61,633.73	73,436.47	33,990.36
Charities	15,201.51	37,405.63	14,792.32	10,505.43
Soldiers' benefits	3,262.50	11,877.65	1,354.00	3,202.00
Schools	145,143.37	118,954.46	131,664.85	89,396.56
Libraries	5,042.36	6,891.46	—	3,200.00
Recreation	2,033.11	7,540.25	2,790.58	1,249.09
Pensions	—	400.00	—	—
Unclassified	13,363.11	4,530.72	1,183.94	2,743.55
<i>Public service enterprises</i>	<i>177,973.35</i>	<i>111,052.25</i>	—	<i>20,852.46</i>
Electric light	156,922.30	83,945.05	—	—
Water	21,051.05	27,107.20	—	20,852.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,285.91</i>	<i>6,112.12</i>	—	—
<i>Administration of trust funds</i>	<i>—</i>	<i>158.44</i>	—	—
<b>Interest</b>	<b>31,533.94</b>	<b>14,383.75</b>	<b>17,297.69</b>	<b>8,296.90</b>
<i>Loans, general purposes</i>	<i>21,527.69</i>	<i>9,478.10</i>	<i>17,297.69</i>	<i>7,416.90</i>
<i>Loans, public service enterprises</i>	<i>10,006.25</i>	<i>4,905.65</i>	—	<i>880.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>71,002.34</b>	<b>152,001.88</b>	<b>61,627.33</b>	<b>19,258.11</b>
<i>Departmental</i>	<i>51,546.03</i>	<i>52,882.19</i>	<i>61,627.33</i>	<i>16,997.00</i>
General government	219.53	114.37	—	—
Protection of persons and property	2,271.31	1,244.84	12,940.84	700.00
Health and sanitation	4,390.38	3,056.24	16,435.93	703.70
Highways	13,171.74	20,755.63	19,008.57	14,618.30
Charities	—	4,074.10	—	—
Schools	2,706.95	2,291.43	13,241.99	975.00
Libraries	854.92	1,345.58	—	—
Recreation	7,931.20	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>37,041.86</i>	<i>119,119.69</i>	—	<i>2,261.11</i>
Electric light	28,130.52	9,850.36	—	—
Water	8,911.34	109,269.33	—	2,261.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,414.45</i>	—	—	—
<b>Municipal indebtedness</b>	<b>367,839.78</b>	<b>282,000.00</b>	<b>208,835.00</b>	<b>145,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>42,839.78</i>	<i>22,000.00</i>	<i>28,835.00</i>	<i>25,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>260,000.00</i>	<i>180,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>18,580.43</b>	<b>28,913.54</b>	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>18,580.43</i>	<i>28,913.54</i>	—	—
<b>Refunds</b>	<b>495.30</b>	<b>2,621.19</b>	<b>1,083.78</b>	<b>210.33</b>
<b>Agency, trust, and investment</b>	<b>50,192.97</b>	<b>76,091.00</b>	<b>38,272.77</b>	<b>35,205.39</b>
<i>Taxes and licenses for State</i>	<i>28,195.91</i>	<i>31,956.00</i>	<i>25,875.00</i>	<i>21,969.00</i>
<i>Taxes for county</i>	<i>12,627.83</i>	<i>24,524.85</i>	<i>8,540.46</i>	<i>12,755.89</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>9,369.23</i>	<i>19,610.15</i>	<i>3,857.31</i>	<i>480.50</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$547,731.63	\$479,279.06	\$330,461.37	\$217,603.46
Permanent debt (except from sinking funds)	42,839.78	22,000.00	28,835.00	25,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	71,002.34	152,001.88	61,627.33	19,258.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	325,000.00	260,000.00	180,000.00	120,000.00
Transfers (except to sinking funds) and refunds	19,075.73	31,534.73	1,083.78	210.33
Agency, trust, and investment	50,192.97	76,091.00	38,272.77	35,205.39
<b>Total payments</b>	<b>\$1,055,842.45</b>	<b>\$1,020,906.67</b>	<b>\$640,280.25</b>	<b>\$417,277.29</b>
Balance on hand, including funds	32,941.47	137,788.80	17,906.97	47,418.12
<b>GRAND TOTAL</b>	<b>\$1,088,783.92</b>	<b>\$1,158,695.47</b>	<b>\$658,187.22</b>	<b>\$464,695.41</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,086	Needham POPULATION 7,012	Grafton POPULATION 6,887	Stoughton POPULATION 6,865
<b>REVENUE.</b>	<b>\$235,889.16</b>	<b>\$432,119.08</b>	<b>\$193,856.23</b>	<b>\$285,181.41</b>
<b>General</b>	<b>206,009.56</b>	<b>376,450.43</b>	<b>178,933.16</b>	<b>243,473.76</b>
<i>Taxes</i>	<i>202,050.82</i>	<i>372,211.89</i>	<i>176,943.63</i>	<i>240,009.69</i>
Property, poll, and income	171,962.32	352,208.49	156,495.79	225,519.18
Corporation, bank, etc.	30,088.50	20,003.40	20,447.84	14,490.51
<i>Licenses and permits</i>	<i>338.50</i>	<i>976.00</i>	<i>326.00</i>	<i>439.00</i>
<i>Fines and forfeits</i>	<i>2,387.47</i>	<i>1,408.50</i>	<i>359.50</i>	<i>1,895.00</i>
<i>Grants and gifts</i>	<i>1,232.77</i>	<i>1,854.04</i>	<i>1,304.03</i>	<i>1,130.07</i>
For expenses	1,232.77	1,854.04	1,304.03	1,130.07
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>29,879.60</b>	<b>55,668.65</b>	<b>14,923.07</b>	<b>41,707.65</b>
<i>Special assessments</i>	<i>184.60</i>	<i>6,102.15</i>	<i>2.50</i>	<i>2,188.41</i>
To meet expenses	184.50	2,881.81	2.50	1,436.09
To meet outlays	—	3,220.34	—	752.32
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>6,382.90</i>	<i>7,978.24</i>	<i>6,144.68</i>	<i>8,848.75</i>
General government	—	1,521.50	720.58	1,514.50
Protection of persons and property	43.45	175.89	286.89	1,202.40
Health and sanitation	—	322.15	—	1,000.93
Highways	218.25	—	74.56	183.14
Charities	5,651.63	4,602.02	4,205.53	1,388.61
Soldiers' benefits	168.00	938.50	503.00	2,116.50
Schools	205.52	93.18	293.55	1,399.17
Libraries	6.05	323.00	60.57	40.00
Recreation	—	—	—	—
Unclassified	90.00	2.00	—	3.50
<i>Public service enterprises</i>	<i>18,965.81</i>	<i>29,780.95</i>	<i>—</i>	<i>25,397.17</i>
Electric light	—	—	—	—
Water	18,965.81	29,780.95	—	25,397.17
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>1,838.29</i>	<i>—</i>	<i>1,297.34</i>	<i>—</i>
<i>Interest</i>	<i>2,508.10</i>	<i>11,807.31</i>	<i>7,478.55</i>	<i>5,273.32</i>
On sinking funds	—	—	—	—
On trust and investment funds	76.00	805.52	5,968.04	1,369.10
All other	2,432.10	11,001.79	1,510.51	3,904.22
<b>NON-REVENUE.</b>	<b>\$63,447.35</b>	<b>\$723,504.97</b>	<b>\$211,897.49</b>	<b>\$181,998.58</b>
<b>Offsets to outlays</b>	<b>13,530.53</b>	<b>8,020.83</b>	<b>33,895.72</b>	<b>100.00</b>
<i>Departmental</i>	<i>12,503.80</i>	<i>5,107.70</i>	<i>33,895.72</i>	<i>—</i>
<i>Public service enterprises</i>	<i>1,026.73</i>	<i>2,913.13</i>	<i>—</i>	<i>100.00</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>665,955.30</b>	<b>149,000.00</b>	<b>150,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>312,500.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>350,000.00</i>	<i>139,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>3,455.30</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>70.00</b>	<b>428.81</b>	<b>231.95</b>	<b>1,467.89</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	70.00	428.81	231.95	1,467.89
<b>Refunds</b>	<b>186.76</b>	<b>1,447.34</b>	<b>201.03</b>	<b>1,171.48</b>
<b>Agency, trust, and investment</b>	<b>29,660.06</b>	<b>47,652.69</b>	<b>28,568.79</b>	<b>29,259.21</b>
<i>Taxes and licenses for State</i>	<i>20,442.00</i>	<i>29,650.06</i>	<i>17,634.00</i>	<i>18,756.00</i>
<i>Taxes for county</i>	<i>8,123.17</i>	<i>18,002.63</i>	<i>7,856.00</i>	<i>10,470.91</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,094.89</i>	<i>—</i>	<i>3,078.79</i>	<i>32.30</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$249,419.69	\$440,139.91	\$227,751.95	\$285,281.41
Premiums	—	3,455.30	—	—
Municipal indebtedness	20,000.00	662,500.00	149,000.00	150,000.00
Transfers and refunds	256.76	1,876.15	432.98	2,639.37
Agency, trust, and investment	29,660.06	47,652.69	28,568.79	29,259.21
<b>Total receipts</b>	<b>\$299,336.51</b>	<b>\$1,155,624.05</b>	<b>\$405,753.72</b>	<b>\$467,179.99</b>
<i>Balance on hand, including funds</i>	<i>75,299.20</i>	<i>67,471.74</i>	<i>83,900.99</i>	<i>70,003.81</i>
<b>GRAND TOTAL</b>	<b>\$374,635.71</b>	<b>\$1,223,095.79</b>	<b>\$439,654.71</b>	<b>\$537,183.80</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Maynard POPULATION 7,086	Needham POPULATION 7,012	Grafton POPULATION 6,887	Stoughton POPULATION 6,865
<b>Maintenance</b>	<b>\$176,197.55</b>	<b>\$317,818.30</b>	<b>\$156,092.08</b>	<b>\$200,806.43</b>
<i>Departmental</i>	<i>163,855.09</i>	<i>301,267.36</i>	<i>153,302.74</i>	<i>188,320.43</i>
General government	6,960.95	15,326.04	10,016.94	20,772.51
Protection of persons and property	16,759.83	37,584.35	10,074.44	20,194.52
Health and sanitation	5,207.46	15,610.03	3,608.35	11,052.92
Highways	25,735.25	64,460.31	33,388.78	34,523.17
Charities	13,906.78	14,533.61	12,037.45	14,024.07
Soldiers' benefits	618.11	1,975.00	543.00	2,900.55
Schools	90,235.97	135,067.58	79,045.69	76,585.27
Libraries	2,805.77	7,047.28	3,187.24	4,618.11
Recreation	351.45	6,648.25	295.71	324.63
Pensions	—	—	—	—
Unclassified	1,273.52	3,014.91	1,105.14	3,324.68
<i>Public service enterprises</i>	<i>10,273.51</i>	<i>16,550.94</i>	—	<i>12,486.00</i>
Electric light	—	—	—	—
Water	10,273.51	16,550.94	—	12,486.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,068.95</i>	—	<i>2,750.34</i>	—
<i>Administration of trust funds</i>	—	—	<i>39.00</i>	—
<b>Interest</b>	<b>5,097.63</b>	<b>40,316.37</b>	<b>5,101.92</b>	<b>12,220.30</b>
<i>Loans, general purposes</i>	<i>5,097.63</i>	<i>34,756.37</i>	<i>5,101.92</i>	<i>11,419.85</i>
<i>Loans, public service enterprises</i>	—	<i>5,560.00</i>	—	<i>800.45</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>49,111.68</b>	<b>244,892.88</b>	<b>104,882.82</b>	<b>89,752.46</b>
<i>Departmental</i>	<i>44,076.10</i>	<i>232,794.92</i>	<i>104,882.82</i>	<i>84,011.29</i>
General government	—	1,000.00	—	917.90
Protection of persons and property	—	2,755.52	6,132.75	6,950.00
Health and sanitation	—	3,498.28	—	4,999.08
Highways	43,467.33	52,263.89	72,893.17	11,353.78
Charities	—	—	—	—
Schools	57.27	164,777.45	25,326.65	59,790.53
Libraries	—	—	—	—
Recreation	—	8,499.78	—	—
Unclassified	551.50	—	530.25	—
<i>Public service enterprises</i>	<i>5,035.58</i>	<i>12,097.96</i>	—	<i>5,741.17</i>
Electric light	—	—	—	—
Water	5,035.58	12,097.96	—	5,741.17
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>33,000.00</b>	<b>281,896.83</b>	<b>67,000.00</b>	<b>177,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>31,896.83</i>	<i>7,000.00</i>	<i>27,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>250,000.00</i>	<i>60,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>70.00</b>	<b>428.81</b>	<b>231.95</b>	<b>1,467.89</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>70.00</i>	<i>428.81</i>	<i>231.95</i>	<i>1,467.89</i>
<b>Refunds</b>	<b>186.76</b>	<b>1,447.34</b>	<b>201.03</b>	<b>1,171.48</b>
<b>Agency, trust, and investment</b>	<b>30,060.06</b>	<b>47,679.09</b>	<b>33,296.75</b>	<b>29,297.74</b>
<i>Taxes and licenses for State</i>	<i>20,442.00</i>	<i>29,650.06</i>	<i>17,634.00</i>	<i>18,756.00</i>
<i>Taxes for county</i>	<i>8,123.17</i>	<i>18,002.63</i>	<i>7,856.00</i>	<i>10,470.91</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,494.89</i>	<i>26.40</i>	<i>7,806.75</i>	<i>70.83</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$181,295.18	\$358,134.67	\$161,194.00	\$213,026.73
Permanent debt (except from sinking funds)	13,000.00	31,896.83	7,000.00	27,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	49,111.68	244,892.88	104,882.82	89,752.46
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	250,000.00	60,000.00	150,000.00
Transfers (except to sinking funds) and refunds	256.76	1,876.15	432.98	2,639.37
Agency, trust, and investment	30,060.06	47,679.09	33,296.75	29,297.74
<b>Total payments</b>	<b>\$293,723.68</b>	<b>\$934,479.62</b>	<b>\$366,806.55</b>	<b>\$511,716.30</b>
Balance on hand, including funds	80,912.03	288,616.17	72,848.16	25,467.50
<b>GRAND TOTAL</b>	<b>\$374,635.71</b>	<b>\$1,223,095.79</b>	<b>\$439,654.71</b>	<b>\$537,183.80</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Franklin POPULATION 6,497	Dartmouth POPULATION 6,493	Concord POPULATION 6,461	Lexington POPULATION 6,350
<b>REVENUE.</b>	<b>\$276,324.27</b>	<b>\$370,328.28</b>	<b>\$508,404.05</b>	<b>\$483,450.93</b>
<b>General</b>	<b>221,852.95</b>	<b>327,523.20</b>	<b>304,025.17</b>	<b>420,925.13</b>
Taxes . . . . .	220,454.13	325,188.29	302,310.35	417,262.68
Property, poll, and income . . . . .	201,798.19	312,400.34	291,394.90	408,261.41
Corporation, bank, etc. . . . .	18,655.94	10,787.95	10,915.45	9,001.27
Licenses and permits . . . . .	324.50	774.50	312.50	781.42
Fines and forfeits . . . . .	45.00	710.26	743.82	1,556.41
Grants and gifts . . . . .	1,029.32	2,850.15	658.50	1,324.62
For expenses . . . . .	1,029.32	2,850.15	597.89	1,324.62
For outlays . . . . .	—	—	60.61	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>54,471.32</b>	<b>42,805.08</b>	<b>204,378.88</b>	<b>62,525.80</b>
Special assessments . . . . .	224.00	—	279.61	1,062.26
To meet expenses . . . . .	224.00	—	279.61	182.52
To meet outlays . . . . .	—	15.00	—	879.74
Privileges . . . . .	—	—	—	—
Departmental . . . . .	12,141.89	10,189.14	36,393.12	17,919.42
General government . . . . .	819.00	225.40	457.63	763.93
Protection of persons and property . . . . .	157.88	111.46	1,041.57	263.13
Health and sanitation . . . . .	652.73	3,272.50	398.49	3,614.92
Highways . . . . .	25.00	58.75	4,705.58	555.68
Charities . . . . .	6,860.84	5,660.98	8,283.99	4,482.82
Soldiers' benefits . . . . .	840.00	582.00	369.50	528.50
Schools . . . . .	2,786.44	178.56	21,134.36	6,753.25
Libraries . . . . .	—	99.49	—	375.49
Recreation . . . . .	—	—	—	106.70
Unclassified . . . . .	—	—	—	475.00
Public service enterprises . . . . .	41,271.74	25,697.89	147,307.08	32,384.41
Electric light . . . . .	—	—	102,115.65	—
Water . . . . .	41,271.74	25,697.89	45,191.43	32,384.41
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	40.32	2,684.75	4,821.69
Interest . . . . .	833.69	6,862.73	17,714.32	6,338.02
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	45.50	95.60	5,243.11	1,758.51
All other . . . . .	788.19	6,767.13	2,694.49	4,579.51
<b>NON-REVENUE.</b>	<b>\$206,210.25</b>	<b>\$265,444.82</b>	<b>\$372,473.19</b>	<b>\$464,285.31</b>
<b>Offsets to outlays</b>	<b>11,266.00</b>	<b>5,554.05</b>	<b>16,446.15</b>	<b>9,860.80</b>
Departmental . . . . .	10,450.00	5,554.05	14,859.66	6,753.33
Public service enterprises . . . . .	816.00	—	1,586.49	3,107.47
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>159,000.00</b>	<b>227,750.00</b>	<b>259,169.07</b>	<b>403,753.75</b>
Loans, general purposes . . . . .	—	17,750.00	29,000.00	2,000.00
Loans, public service enterprises . . . . .	—	30,000.00	—	1,750.00
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	159,000.00	180,000.00	230,000.00	400,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	169.07	3.75
<b>Transfers</b>	<b>3,104.47</b>	<b>757.55</b>	<b>48,172.45</b>	<b>1,050.64</b>
From sinking funds . . . . .	—	—	8,000.00	—
All other . . . . .	3,104.47	757.55	40,172.45	1,050.64
<b>Refunds</b>	<b>151.76</b>	<b>201.42</b>	<b>318.68</b>	<b>1,169.80</b>
<b>Agency, trust, and investment</b>	<b>32,688.02</b>	<b>31,181.80</b>	<b>48,366.84</b>	<b>48,450.32</b>
Taxes and licenses for State . . . . .	21,114.90	22,896.00	21,545.53	26,964.00
Taxes for county . . . . .	11,573.12	8,034.77	9,747.80	12,849.37
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	—	251.03	17,073.51	8,636.95
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$287,590.27	\$375,882.33	\$524,850.20	\$493,311.73
Premiums . . . . .	—	—	169.07	3.75
Municipal indebtedness . . . . .	159,000.00	227,750.00	259,000.00	403,750.00
Transfers and refunds . . . . .	3,256.23	958.97	48,491.13	2,220.44
Agency, trust, and investment . . . . .	32,688.02	31,181.80	48,366.84	48,450.32
<b>Total receipts</b>	<b>\$482,534.52</b>	<b>\$635,773.10</b>	<b>\$880,877.24</b>	<b>\$947,736.24</b>
Balance on hand, including funds . . . . .	—	140,065.49	41,773.69	164,504.44
<b>GRAND TOTAL</b>	<b>\$482,534.52</b>	<b>\$775,838.59</b>	<b>\$922,650.93</b>	<b>\$1,112,240.68</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Franklin POPULATION 6,497	Dartmouth POPULATION 6,493	Concord POPULATION 6,461	Lexington POPULATION 6,350
<b>Maintenance</b> . . . . .	<b>\$220,587.49</b>	<b>\$249,546.86</b>	<b>\$373,782.02</b>	<b>\$350,746.69</b>
<i>Departmental</i> . . . . .	<i>196,041.97</i>	<i>219,598.29</i>	<i>287,483.07</i>	<i>331,173.05</i>
General government . . . . .	9,736.91	19,552.90	13,185.57	29,659.30
Protection of persons and property . . . . .	20,763.70	9,648.53	38,975.47	52,250.75
Health and sanitation . . . . .	11,114.20	16,227.07	16,517.67	13,087.68
Highways . . . . .	33,714.87	55,463.92	52,973.71	73,051.43
Charities . . . . .	23,877.51	17,604.22	12,952.53	10,033.88
Soldiers' benefits . . . . .	1,084.00	839.65	565.00	680.00
Schools . . . . .	92,702.78	96,303.62	137,008.27	131,561.01
Libraries . . . . .	1,500.00	2,422.86	10,764.25	10,579.34
Recreation . . . . .	350.00	—	1,652.67	3,628.75
Pensions . . . . .	—	—	—	2,334.27
Unclassified . . . . .	1,198.00	1,535.52	2,887.93	4,306.64
<i>Public service enterprises</i> . . . . .	<i>24,545.52</i>	<i>29,908.35</i>	<i>82,071.21</i>	<i>15,046.11</i>
Electric light . . . . .	—	—	71,155.30	—
Water . . . . .	24,545.52	29,858.25	10,915.91	15,046.11
All other . . . . .	—	50.00	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>40.32</i>	<i>3,900.75</i>	<i>4,452.53</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>326.99</i>	<i>75.00</i>
<b>Interest</b> . . . . .	<b>15,402.73</b>	<b>24,932.51</b>	<b>31,068.25</b>	<b>34,056.17</b>
<i>Loans, general purposes</i> . . . . .	<i>9,182.73</i>	<i>15,100.01</i>	<i>14,922.63</i>	<i>24,190.93</i>
<i>Loans, public service enterprises</i> . . . . .	<i>6,220.00</i>	<i>9,832.60</i>	<i>16,145.62</i>	<i>9,392.74</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>472.50</i>
<b>Outlays</b> . . . . .	<b>31,530.98</b>	<b>221,332.90</b>	<b>98,079.39</b>	<b>46,524.16</b>
<i>Departmental</i> . . . . .	<i>29,539.47</i>	<i>186,373.71</i>	<i>70,829.89</i>	<i>20,710.06</i>
General government . . . . .	—	865.00	—	—
Protection of persons and property . . . . .	—	—	259.70	534.25
Health and sanitation . . . . .	2,728.77	22,305.55	700.00	5,997.14
Highways . . . . .	24,728.02	31,218.11	61,688.45	11,180.54
Charities . . . . .	—	—	—	—
Schools . . . . .	1,882.68	131,985.05	1,934.83	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	2,998.13
Unclassified . . . . .	—	—	6,246.91	—
<i>Public service enterprises</i> . . . . .	<i>2,191.51</i>	<i>34,959.19</i>	<i>27,249.50</i>	<i>23,386.10</i>
Electric light . . . . .	—	—	15,581.65	—
Water . . . . .	2,191.51	34,959.19	11,667.85	23,286.10
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,528.00</i>
<b>Municipal indebtedness</b> . . . . .	<b>142,773.69</b>	<b>209,375.00</b>	<b>262,650.00</b>	<b>517,342.69</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>23,000.00</i>	<i>29,375.00</i>	<i>24,650.00</i>	<i>66,342.69</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>119,000.00</i>	<i>180,000.00</i>	<i>230,000.00</i>	<i>451,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>773.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>3,104.47</b>	<b>757.55</b>	<b>48,172.45</b>	<b>1,050.64</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>9,720.00</i>	<i>—</i>
<i>All other</i> . . . . .	<i>3,104.47</i>	<i>757.55</i>	<i>38,452.45</i>	<i>1,050.64</i>
<b>Refunds</b> . . . . .	<b>151.76</b>	<b>201.42</b>	<b>318.68</b>	<b>1,169.80</b>
<b>Agency, trust, and investment</b> . . . . .	<b>32,688.02</b>	<b>31,080.54</b>	<b>61,157.83</b>	<b>47,797.11</b>
<i>Taxes and licenses for State</i> . . . . .	<i>21,114.90</i>	<i>22,896.00</i>	<i>21,545.53</i>	<i>26,964.00</i>
<i>Taxes for county</i> . . . . .	<i>11,573.12</i>	<i>8,034.77</i>	<i>9,747.80</i>	<i>12,849.37</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>149.77</i>	<i>29,864.50</i>	<i>7,983.74</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$235,990.22	\$274,479.37	\$404,850.27	\$384,802.86
Permanent debt (except from sinking funds) . . . . .	23,000.00	29,375.00	24,650.00	66,342.69
Sinking fund requirements from revenue . . . . .	—	—	9,720.00	—
Outlays . . . . .	31,530.98	221,332.90	98,079.39	46,524.16
Permanent debt from sinking funds . . . . .	—	—	8,000.00	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	119,773.69	180,000.00	230,000.00	451,000.00
Transfers (except to sinking funds) and refunds . . . . .	3,256.23	958.97	38,771.13	2,220.44
Agency, trust, and investment . . . . .	32,688.02	31,080.54	61,157.83	47,797.11
<b>Total payments</b> . . . . .	<b>\$446,239.14</b>	<b>\$737,226.78</b>	<b>\$875,228.62</b>	<b>\$998,687.26</b>
<i>Balance on hand, including funds</i> . . . . .	<i>36,295.38</i>	<i>38,611.81</i>	<i>47,422.31</i>	<i>113,553.42</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$482,534.52</b>	<b>\$775,838.59</b>	<b>\$922,650.93</b>	<b>\$1,112,240.68</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,315	North Andover POPULATION 6,265	Mansfield POPULATION 6,255	Wellesley POPULATION 6,224
<b>REVENUE.</b>	<b>\$225,199.13</b>	<b>\$334,448.64</b>	<b>\$423,571.61</b>	<b>\$706,551.01</b>
<b>General</b>	<b>215,783.96</b>	<b>298,547.33</b>	<b>261,252.93</b>	<b>484,287.16</b>
<i>Taxes</i>	<i>213,941.07</i>	<i>295,018.50</i>	<i>259,190.47</i>	<i>479,193.36</i>
Property, poll, and income	186,741.00	263,008.02	240,085.26	448,720.34
Corporation, bank, etc.	27,200.07	32,010.48	19,105.21	30,473.02
<i>Licenses and permits</i>	<i>632.00</i>	<i>46.00</i>	<i>553.00</i>	<i>695.00</i>
<i>Fines and forfeits</i>	<i>530.11</i>	<i>1,542.14</i>	<i>808.55</i>	<i>614.50</i>
<i>Grants and gifts</i>	<i>680.78</i>	<i>1,940.69</i>	<i>700.91</i>	<i>3,784.30</i>
For expenses	680.78	486.17	700.91	3,784.30
For outlays	—	1,454.52	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>9,415.17</b>	<b>35,901.31</b>	<b>162,318.68</b>	<b>222,263.85</b>
<i>Special assessments</i>	<i>—</i>	<i>1,381.83</i>	<i>—</i>	<i>11,047.23</i>
To meet expenses	—	70.10	—	11,047.23
To meet outlays	—	1,311.73	—	—
<i>Privileges</i>	<i>40.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>7,535.78</i>	<i>4,603.33</i>	<i>11,309.51</i>	<i>24,456.84</i>
General government	1,031.62	12.22	1,066.29	777.25
Protection of persons and property	162.60	305.91	529.91	2,530.87
Health and sanitation	8.00	177.85	1,096.46	13,644.63
Highways	941.33	142.00	75.61	1,902.04
Charities	371.10	1,242.73	6,034.33	2,176.24
Soldiers' benefits	552.00	377.00	935.00	217.50
Schools	3,036.53	1,816.84	23.75	2,493.25
Libraries	856.63	493.43	309.66	554.06
Recreation	—	—	—	117.00
Unclassified	575.97	35.35	1,238.50	44.00
<i>Public service enterprises</i>	<i>—</i>	<i>22,118.58</i>	<i>140,347.12</i>	<i>176,935.38</i>
Electric light	—	—	118,997.23	120,854.11
Water	—	22,118.58	22,249.89	56,081.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>818.50</i>	<i>—</i>	<i>404.00</i>	<i>—</i>
<i>Interest</i>	<i>1,020.89</i>	<i>7,797.57</i>	<i>10,258.05</i>	<i>9,824.40</i>
On sinking funds	—	2,757.00	4,032.49	—
On trust and investment funds	—	467.87	111.89	1,135.00
All other	1,020.89	4,572.70	6,113.67	8,689.40
<b>NON-REVENUE.</b>	<b>\$176,652.75</b>	<b>\$541,728.45</b>	<b>\$249,804.70</b>	<b>\$559,666.69</b>
<b>Offsets to outlays</b>	<b>1,910.72</b>	<b>3,637.76</b>	<b>19,993.75</b>	<b>20,901.81</b>
<i>Departmental</i>	<i>410.72</i>	<i>1,167.09</i>	<i>19,993.75</i>	<i>20,842.20</i>
<i>Public service enterprises</i>	<i>1,500.00</i>	<i>2,470.67</i>	<i>—</i>	<i>59.61</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>125,222.95</b>	<b>331,553.06</b>	<b>180,000.00</b>	<b>450,000.00</b>
<i>Loans, general purposes</i>	<i>35,000.00</i>	<i>136,000.00</i>	<i>—</i>	<i>250,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>194,000.00</i>	<i>180,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>222.95</i>	<i>1,553.06</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,472.20</b>	<b>80,000.00</b>	<b>20,694.93</b>	<b>4,421.68</b>
<i>From sinking funds</i>	<i>—</i>	<i>80,000.00</i>	<i>—</i>	<i>—</i>
All other	2,472.20	—	20,694.93	4,421.68
<b>Refunds</b>	<b>854.75</b>	<b>371.46</b>	<b>819.08</b>	<b>11,807.56</b>
<b>Agency, trust, and investment</b>	<b>46,192.13</b>	<b>126,166.17</b>	<b>28,296.94</b>	<b>72,535.64</b>
<i>Taxes and licenses for State</i>	<i>27,401.60</i>	<i>25,215.00</i>	<i>19,971.00</i>	<i>43,874.40</i>
<i>Taxes for county</i>	<i>17,883.12</i>	<i>18,734.26</i>	<i>6,686.28</i>	<i>28,657.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>907.41</i>	<i>82,216.91</i>	<i>1,639.66</i>	<i>4.00</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$227,109.85	\$338,086.40	\$443,565.36	\$727,452.82
Premiums	222.95	1,553.06	—	—
Municipal indebtedness	125,000.00	330,000.00	180,000.00	450,000.00
Transfers and refunds	3,326.95	80,371.46	21,514.01	16,229.24
Agency, trust, and investment	46,192.13	126,166.17	28,296.94	72,535.64
<b>Total receipts</b>	<b>\$401,851.88</b>	<b>\$876,177.09</b>	<b>\$673,376.31</b>	<b>\$1,266,217.70</b>
Balance on hand, including funds	52,866.42	21,258.68	61,903.25	177,697.99
<b>GRAND TOTAL</b>	<b>\$454,718.30</b>	<b>\$897,435.77</b>	<b>\$735,279.56</b>	<b>\$1,443,915.69</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Great Barrington POPULATION 6,315	North Andover POPULATION 6,265	Mansfield POPULATION 6,255	Wellesley POPULATION 6,224
<b>Maintenance</b>	<b>\$173,978.77</b>	<b>\$242,093.35</b>	<b>\$334,042.62</b>	<b>\$539,949.90</b>
<i>Departmental</i>	<i>171,112.20</i>	<i>221,891.39</i>	<i>208,812.19</i>	<i>407,818.41</i>
General government	11,665.16	9,319.75	20,000.17	20,470.82
Protection of persons and property	8,427.01	26,071.52	21,676.35	71,779.34
Health and sanitation	5,355.05	13,548.75	10,042.23	30,287.16
Highways	31,780.07	55,363.16	36,762.19	69,696.86
Charities	9,219.50	13,533.52	15,107.03	8,864.61
Soldiers' benefits	895.15	528.00	2,623.85	310.00
Schools	90,659.89	92,134.18	89,421.57	169,209.79
Libraries	9,011.12	3,246.40	3,911.10	11,650.63
Recreation	1,713.21	2,469.56	283.19	16,270.72
Pensions	—	—	—	4,220.25
Unclassified	2,386.04	3,676.55	8,984.51	5,053.23
<i>Public service enterprises</i>	<i>—</i>	<i>20,201.96</i>	<i>124,523.06</i>	<i>132,136.49</i>
Electric light	—	—	104,184.17	92,079.90
Water	—	20,201.96	20,338.89	40,056.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,866.57</i>	<i>—</i>	<i>707.37</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>9,842.29</b>	<b>14,861.00</b>	<b>20,050.64</b>	<b>39,903.41</b>
<i>Loans, general purposes</i>	<i>9,842.29</i>	<i>10,411.00</i>	<i>9,218.14</i>	<i>35,503.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,450.00</i>	<i>10,832.50</i>	<i>4,400.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>62,685.94</b>	<b>118,176.10</b>	<b>53,537.61</b>	<b>347,158.17</b>
<i>Departmental</i>	<i>62,685.94</i>	<i>107,803.57</i>	<i>28,466.48</i>	<i>281,536.16</i>
General government	—	3,000.00	—	—
Protection of persons and property	407.00	—	745.58	2,684.36
Health and sanitation	—	62,327.47	—	55,239.18
Highways	56,978.79	18,567.12	6,200.30	10,505.75
Charities	—	—	—	—
Schools	5,300.15	23,908.98	21,520.60	212,062.39
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	1,044.47
<i>Public service enterprises</i>	<i>—</i>	<i>10,372.53</i>	<i>25,071.13</i>	<i>65,622.02</i>
Electric light	—	—	10,516.85	36,932.20
Water	—	10,372.53	14,554.28	28,689.82
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>119,200.00</b>	<b>312,000.00</b>	<b>210,500.00</b>	<b>252,790.31</b>
<i>From sinking funds</i>	<i>—</i>	<i>80,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>29,200.00</i>	<i>13,000.00</i>	<i>25,500.00</i>	<i>52,790.31</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>219,000.00</i>	<i>185,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,472.20</b>	<b>80,000.00</b>	<b>20,694.93</b>	<b>4,421.68</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>All other</i>	<i>2,472.20</i>	<i>80,000.00</i>	<i>13,694.93</i>	<i>4,421.68</i>
<b>Refunds</b>	<b>854.75</b>	<b>371.46</b>	<b>819.08</b>	<b>11,807.56</b>
<b>Agency, trust, and investment</b>	<b>47,692.13</b>	<b>48,270.08</b>	<b>38,771.32</b>	<b>72,535.64</b>
<i>Taxes and licenses for State</i>	<i>27,401.60</i>	<i>25,216.00</i>	<i>19,971.00</i>	<i>43,874.40</i>
<i>Taxes for county</i>	<i>17,883.12</i>	<i>18,734.26</i>	<i>6,686.28</i>	<i>23,657.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,407.41</i>	<i>5,320.82</i>	<i>12,114.04</i>	<i>4.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$183,821.06	\$256,954.35	\$354,093.26	\$579,853.31
Permanent debt (except from sinking funds)	29,200.00	13,000.00	25,500.00	52,790.31
Sinking fund requirements from revenue	—	—	7,000.00	—
Outlays	62,685.94	118,176.10	53,537.61	347,158.17
Permanent debt from sinking funds	—	80,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	219,000.00	185,000.00	200,000.00
Transfers (except to sinking funds) and refunds	3,326.95	80,371.46	14,514.01	16,229.24
Agency, trust, and investment	47,692.13	49,270.08	38,771.32	72,535.64
<b>Total payments</b>	<b>\$416,726.08</b>	<b>\$816,771.99</b>	<b>\$678,416.20</b>	<b>\$1,268,566.67</b>
<i>Balance on hand, including funds</i>	<i>37,992.22</i>	<i>80,663.78</i>	<i>56,863.36</i>	<i>175,349.02</i>
<b>GRAND TOTAL</b>	<b>\$454,718.30</b>	<b>\$897,435.77</b>	<b>\$735,279.56</b>	<b>\$1,443,915.69</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930	Winchendon POPULATION 5,904
<b>REVENUE.</b>	<b>\$343,769.17</b>	<b>\$259,131.51</b>	<b>\$157,603.01</b>	<b>\$236,050.91</b>
<b>General</b>	<b>235,758.51</b>	<b>228,114.18</b>	<b>125,667.93</b>	<b>201,744.12</b>
<i>Taxes</i>	<i>233,710.51</i>	<i>226,214.68</i>	<i>123,370.28</i>	<i>190,352.76</i>
Property, poll, and income	215,132.34	207,973.91	112,658.60	172,570.77
Corporation, bank, etc.	18,578.17	18,240.77	10,711.68	17,781.99
<i>Licenses and permits</i>	<i>464.50</i>	<i>378.50</i>	<i>260.00</i>	<i>532.30</i>
<i>Fines and forfeits</i>	<i>1,145.29</i>	<i>811.00</i>	<i>250.64</i>	<i>1,192.11</i>
<i>Grants and gifts</i>	<i>438.21</i>	<i>630.77</i>	<i>1,787.01</i>	<i>9,666.75</i>
For expenses	438.21	630.77	1,787.01	9,666.75
For outlays	—	—	—	—
<i>All other</i>	—	79.23	—	—
<b>Commercial</b>	<b>108,010.66</b>	<b>31,017.33</b>	<b>31,935.08</b>	<b>34,306.79</b>
<i>Special assessments</i>	<i>2,741.60</i>	<i>1,187.00</i>	—	<i>266.73</i>
To meet expenses	2,741.60	—	—	266.73
To meet outlays	—	1,187.00	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>10,974.17</i>	<i>8,486.17</i>	<i>12,311.19</i>	<i>9,666.19</i>
General government	665.48	619.73	999.40	1,082.30
Protection of persons and property	167.15	2,868.25	102.70	139.46
Health and sanitation	129.50	450.71	—	—
Highways	661.57	131.45	10.00	289.00
Charities	2,166.07	2,543.17	9,011.59	6,270.91
Soldiers' benefits	1,746.99	348.00	792.00	768.00
Schools	4,237.41	1,283.00	966.94	936.27
Libraries	—	138.16	62.56	130.00
Recreation	—	—	11.00	30.00
Unclassified	1,200.00	103.70	355.00	20.25
<i>Public service enterprises</i>	<i>83,838.78</i>	<i>15,769.84</i>	<i>11,152.16</i>	<i>15,021.35</i>
Electric light	57,973.89	—	—	—
Water	25,836.59	15,769.84	11,152.16	15,021.35
All other	28.30	—	—	—
<i>Cemeteries</i>	<i>994.48</i>	<i>2,405.53</i>	<i>1,100.00</i>	<i>4,062.32</i>
<i>Interest</i>	<i>9,461.63</i>	<i>3,168.79</i>	<i>7,371.73</i>	<i>5,290.20</i>
On sinking funds	5,716.10	—	—	—
On trust and investment funds	60.96	306.14	5,752.80	2,734.66
All other	3,684.57	2,862.65	1,618.93	2,555.54
<b>NON-REVENUE.</b>	<b>\$249,310.74</b>	<b>\$160,063.36</b>	<b>\$115,252.88</b>	<b>\$184,013.53</b>
<b>Offsets to outlays</b>	<b>2,014.29</b>	<b>16,570.95</b>	<b>1,193.68</b>	<b>347.31</b>
<i>Departmental</i>	<i>1,509.80</i>	<i>16,200.00</i>	<i>1,193.68</i>	<i>251.00</i>
<i>Public service enterprises</i>	<i>504.49</i>	<i>370.95</i>	—	<i>96.31</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>182,400.00</b>	<b>108,000.00</b>	<b>86,350.00</b>	<b>150,228.00</b>
<i>Loans, general purposes</i>	<i>21,000.00</i>	<i>8,000.00</i>	<i>26,350.00</i>	<i>40,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>161,400.00</i>	<i>100,000.00</i>	<i>60,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	228.00
<b>Transfers</b>	<b>5,590.12</b>	—	<b>2,309.97</b>	<b>118.11</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	5,590.12	—	2,309.97	118.11
<b>Refunds</b>	<b>428.75</b>	<b>423.45</b>	<b>539.51</b>	<b>520.86</b>
<b>Agency, trust, and investment</b>	<b>58,877.58</b>	<b>35,068.96</b>	<b>24,859.72</b>	<b>32,799.25</b>
<i>Taxes and licenses for State</i>	<i>19,590.00</i>	<i>21,120.00</i>	<i>14,736.00</i>	<i>18,312.00</i>
<i>Taxes for county</i>	<i>13,397.84</i>	<i>12,216.07</i>	<i>6,819.00</i>	<i>7,783.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>25,889.74</i>	<i>1,732.89</i>	<i>4,304.72</i>	<i>6,704.25</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$345,783.46	\$275,702.46	\$158,796.69	\$236,398.22
Premiums	—	—	—	228.00
Municipal indebtedness	182,400.00	108,000.00	86,350.00	150,000.00
Transfers and refunds	6,018.87	423.45	2,849.48	638.97
Agency, trust, and investment	58,877.58	35,068.96	24,859.72	32,799.25
<b>Total receipts</b>	<b>\$593,079.91</b>	<b>\$419,194.87</b>	<b>\$272,855.89</b>	<b>\$420,064.44</b>
<i>Balance on hand, including funds</i>	<i>37,633.75</i>	<i>43,945.19</i>	<i>22,838.79</i>	<i>15,334.35</i>
<b>GRAND TOTAL</b>	<b>\$630,713.66</b>	<b>\$463,140.06</b>	<b>\$295,694.68</b>	<b>\$435,398.79</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Ipswich POPULATION 6,201	Canton POPULATION 5,945	Spencer POPULATION 5,930	Winchendon POPULATION 5,904
<b>Maintenance</b>	<b>\$270,965.19</b>	<b>\$207,955.18</b>	<b>\$137,042.90</b>	<b>\$194,485.56</b>
<i>Departmental</i>	<i>215,235.93</i>	<i>189,922.76</i>	<i>127,361.13</i>	<i>176,926.61</i>
General government	13,723.13	13,350.35	8,242.86	12,282.79
Protection of persons and property	27,421.50	27,694.95	10,304.29	14,758.22
Health and sanitation	7,922.05	9,435.40	8,232.42	3,414.92
Highways	61,384.00	42,929.30	28,515.23	39,341.06
Charities	13,404.19	14,558.83	14,445.45	16,219.96
Soldiers' benefits	2,935.69	442.18	1,662.77	1,898.40
Schools	80,830.60	69,836.30	51,316.56	81,703.81
Libraries	20.20	4,544.10	2,480.54	4,352.16
Recreation	887.60	4,182.84	30.50	995.07
Pensions	300.00	—	—	189.60
Unclassified	3,106.97	2,948.51	2,130.51	1,770.58
<i>Public service enterprises</i>	<i>54,501.52</i>	<i>14,568.41</i>	<i>6,693.76</i>	<i>12,605.20</i>
Electric light	43,955.99	—	—	—
Water	10,545.53	14,568.41	6,693.76	12,552.89
All other	—	—	—	52.31
<i>Cemeteries</i>	<i>2,527.74</i>	<i>3,464.01</i>	<i>849.44</i>	<i>4,953.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>2,138.57</i>	<i>—</i>
<b>Interest</b>	<b>19,147.77</b>	<b>8,366.03</b>	<b>3,042.81</b>	<b>5,632.44</b>
<i>Loans, general purposes</i>	<i>8,618.77</i>	<i>7,406.03</i>	<i>2,435.31</i>	<i>4,912.44</i>
<i>Loans, public service enterprises</i>	<i>10,529.00</i>	<i>960.00</i>	<i>607.50</i>	<i>720.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>42,434.77</b>	<b>26,281.79</b>	<b>46,303.80</b>	<b>40,590.35</b>
<i>Departmental</i>	<i>34,959.31</i>	<i>25,039.20</i>	<i>42,360.96</i>	<i>35,687.69</i>
General government	230.28	—	—	—
Protection of persons and property	2,834.40	1,784.00	—	—
Health and sanitation	300.00	—	25,085.74	180.00
Highways	3,994.63	23,255.20	12,039.22	651.00
Charities	—	—	—	—
Schools	—	—	5,236.00	34,856.69
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	27,600.00	—	—	—
<i>Public service enterprises</i>	<i>7,475.46</i>	<i>1,242.59</i>	<i>3,942.84</i>	<i>3,940.77</i>
Electric light	2,972.34	—	—	—
Water	4,503.12	1,242.59	3,942.84	3,940.77
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>961.89</i>
<b>Municipal indebtedness</b>	<b>180,100.00</b>	<b>152,831.05</b>	<b>68,000.00</b>	<b>109,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,100.00</i>	<i>22,831.05</i>	<i>8,000.00</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>130,000.00</i>	<i>60,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>5,590.12</b>	<b>—</b>	<b>2,309.97</b>	<b>118.11</b>
<i>To sinking funds from revenue</i>	<i>5,490.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>99.63</i>	<i>—</i>	<i>2,309.97</i>	<i>118.11</i>
<b>Refunds</b>	<b>428.75</b>	<b>423.45</b>	<b>539.51</b>	<b>520.86</b>
<b>Agency, trust, and investment</b>	<b>80,416.47</b>	<b>35,180.10</b>	<b>26,340.27</b>	<b>33,006.97</b>
<i>Taxes and licenses for State</i>	<i>19,590.00</i>	<i>21,120.00</i>	<i>14,736.00</i>	<i>18,312.00</i>
<i>Taxes for county</i>	<i>13,397.84</i>	<i>12,216.07</i>	<i>5,819.00</i>	<i>7,783.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>47,428.63</i>	<i>1,844.03</i>	<i>5,785.27</i>	<i>6,911.97</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$290,112.96	\$216,321.21	\$140,085.71	\$200,118.00
Permanent debt (except from sinking funds)	20,100.00	22,831.05	8,000.00	19,500.00
Sinking fund requirements from revenue	5,490.49	—	—	—
Outlays	42,434.77	26,281.79	46,303.80	40,590.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	160,000.00	130,000.00	60,000.00	90,000.00
Transfers (except to sinking funds) and refunds	528.38	423.45	2,849.48	638.97
Agency, trust, and investment	80,416.47	35,180.10	26,340.27	33,006.97
<b>Total payments</b>	<b>\$599,083.07</b>	<b>\$431,037.60</b>	<b>\$283,579.25</b>	<b>\$383,854.29</b>
<i>Balance on hand, including funds</i>	<i>31,630.59</i>	<i>32,102.46</i>	<i>12,115.42</i>	<i>51,544.50</i>
<b>GRAND TOTAL</b>	<b>\$630,713.66</b>	<b>\$463,140.06</b>	<b>\$295,694.68</b>	<b>\$435,398.79</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 5,789	Abington POPULATION 5,787	Chelmsford POPULATION 5,682	Millbury POPULATION 5,653
<b>REVENUE.</b>	<b>\$150,361.69</b>	<b>\$211,595.99</b>	<b>\$251,013.45</b>	<b>\$179,018.39</b>
<b>General</b>	<b>114,246.44</b>	<b>182,236.61</b>	<b>235,636.39</b>	<b>167,052.33</b>
<i>Taxes</i>	<i>112,310.31</i>	<i>181,331.49</i>	<i>232,135.40</i>	<i>164,695.73</i>
Property, poll, and income	107,975.99	173,860.25	207,823.39	145,063.07
Corporation, bank, etc.	4,334.32	7,471.24	24,312.01	19,632.66
<i>Licenses and permits</i>	<i>188.50</i>	<i>263.00</i>	<i>470.15</i>	<i>309.30</i>
<i>Fines and forfeits</i>	<i>204.16</i>	<i>238.51</i>	<i>436.11</i>	<i>102.25</i>
<i>Grants and gifts</i>	<i>1,543.47</i>	<i>403.61</i>	<i>2,594.73</i>	<i>1,945.05</i>
For expenses	1,543.47	403.61	2,594.73	1,945.05
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>36,115.25</b>	<b>29,359.38</b>	<b>15,377.06</b>	<b>11,966.06</b>
<i>Special assessments</i>	<i>1,459.76</i>	<i>—</i>	<i>1,074.02</i>	<i>984.93</i>
To meet expenses	1,459.76	—	1,074.02	—
To meet outlays	—	—	—	984.93
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>12,689.85</i>	<i>5,127.87</i>	<i>6,328.20</i>	<i>7,023.71</i>
General government	2,565.00	1.00	508.10	1,837.90
Protection of persons and property	641.98	165.54	277.96	220.88
Health and sanitation	4,840.76	732.49	—	—
Highways	129.65	40.25	661.00	3.00
Charities	2,533.74	1,069.83	2,605.06	4,147.93
Soldiers' benefits	1,246.50	2,277.00	548.00	648.00
Schools	614.64	505.47	1,715.76	120.00
Libraries	117.58	275.38	12.32	45.50
Recreation	—	—	—	—
Unclassified	—	60.91	—	.50
<i>Public service enterprises</i>	<i>13,280.21</i>	<i>20,100.30</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	13,280.21	20,100.30	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,694.53</i>	<i>—</i>	<i>873.50</i>	<i>2,691.78</i>
<i>Interest</i>	<i>5,990.90</i>	<i>4,131.21</i>	<i>7,101.34</i>	<i>1,265.64</i>
On sinking funds	1,853.84	—	—	—
On trust and investment funds	1,201.27	224.05	1,570.99	124.03
All other	2,935.79	3,907.16	5,530.35	1,141.61
<b>NON-REVENUE.</b>	<b>\$152,364.93</b>	<b>\$220,812.72</b>	<b>\$143,604.28</b>	<b>\$125,737.34</b>
<b>Offsets to outlays</b>	<b>16,603.30</b>	<b>—</b>	<b>27,000.00</b>	<b>—</b>
<i>Departmental</i>	<i>16,603.30</i>	<i>—</i>	<i>27,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>95,500.00</b>	<b>192,687.29</b>	<b>75,318.00</b>	<b>100,000.00</b>
<i>Loans, general purposes</i>	<i>15,500.00</i>	<i>—</i>	<i>35,318.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>80,000.00</i>	<i>185,000.00</i>	<i>40,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,687.29</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>5,213.08</b>	<b>—</b>	<b>525.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	5,213.08	—	525.00	—
<b>Refunds</b>	<b>48.62</b>	<b>511.91</b>	<b>246.62</b>	<b>19.76</b>
<b>Agency, trust, and investment</b>	<b>34,999.93</b>	<b>27,613.52</b>	<b>40,514.66</b>	<b>25,717.58</b>
<i>Taxes and licenses for State</i>	<i>11,439.00</i>	<i>17,409.00</i>	<i>19,341.00</i>	<i>16,374.00</i>
<i>Taxes for county</i>	<i>5,092.00</i>	<i>10,184.15</i>	<i>8,640.09</i>	<i>6,692.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18,408.93</i>	<i>20.37</i>	<i>2,422.42</i>	<i>2,651.58</i>
All other	—	—	10,111.15	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$166,964.99	\$211,595.99	\$278,013.45	\$179,018.39
Premiums	—	—	—	—
Municipal indebtedness	95,500.00	192,687.29	75,318.00	100,000.00
Transfers and refunds	5,261.70	511.91	771.62	19.76
Agency, trust, and investment	34,999.93	27,613.52	40,514.66	25,717.58
<b>Total receipts</b>	<b>\$302,726.62</b>	<b>\$432,408.71</b>	<b>\$394,617.73</b>	<b>\$304,755.73</b>
<i>Balance on hand, including funds</i>	<i>17,166.30</i>	<i>7,498.01</i>	<i>56,916.00</i>	<i>6,030.90</i>
<b>GRAND TOTAL</b>	<b>\$319,882.92</b>	<b>\$439,906.72</b>	<b>\$451,533.73</b>	<b>\$310,786.63</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Westborough POPULATION 5,789	Abington POPULATION 5,787	Chelmsford POPULATION 5,682	Millbury POPULATION 5,653
<b>Maintenance</b>	<b>\$128,656.24</b>	<b>\$181,051.34</b>	<b>\$175,689.32</b>	<b>\$147,237.79</b>
<i>Departmental</i>	<i>119,652.11</i>	<i>166,529.35</i>	<i>173,468.97</i>	<i>143,531.85</i>
General government	8,859.57	7,141.14	9,121.18	9,933.63
Protection of persons and property	14,049.41	18,091.71	13,496.81	16,181.22
Health and sanitation	6,291.15	6,849.65	3,215.99	3,251.88
Highways	26,181.06	27,702.84	40,403.61	23,503.66
Charities	8,624.25	11,329.07	7,741.98	12,185.08
Soldiers' benefits	2,312.78	2,511.00	951.00	1,096.14
Schools	47,200.45	85,112.86	92,576.03	73,066.35
Libraries	3,499.03	4,079.64	3,211.68	2,243.78
Recreation	250.00	340.82	950.00	69.21
Pensions	—	—	—	—
Unclassified	2,384.41	3,370.62	1,800.69	2,000.90
<i>Public service enterprises</i>	<i>5,999.68</i>	<i>14,521.99</i>	—	—
Electric light	—	—	—	—
Water	5,999.68	14,521.99	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,994.45</i>	—	<i>2,220.35</i>	<i>3,705.94</i>
<i>Administration of trust funds</i>	<i>10.00</i>	—	—	—
<b>Interest</b>	<b>6,296.59</b>	<b>10,429.59</b>	<b>8,735.22</b>	<b>7,120.70</b>
<i>Loans, general purposes</i>	<i>5,296.59</i>	<i>7,209.59</i>	<i>8,735.22</i>	<i>7,120.70</i>
<i>Loans, public service enterprises</i>	<i>1,000.00</i>	<i>3,220.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>39,736.91</b>	<b>17,079.22</b>	<b>50,160.33</b>	<b>10,100.48</b>
<i>Departmental</i>	<i>37,609.21</i>	<i>11,984.61</i>	<i>50,160.33</i>	<i>10,100.48</i>
General government	—	—	—	250.00
Protection of persons and property	10,600.00	—	1,494.13	1,521.50
Health and sanitation	—	—	—	2,133.99
Highways	27,009.21	11,984.61	40,767.96	6,171.00
Charities	—	—	—	—
Schools	—	—	7,274.48	—
Libraries	—	—	—	—
Recreation	—	—	—	23.99
Unclassified	—	—	623.76	—
<i>Public service enterprises</i>	<i>2,127.70</i>	<i>5,094.61</i>	—	—
Electric light	—	—	—	—
Water	2,127.70	5,094.61	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>74,150.00</b>	<b>192,024.70</b>	<b>83,580.00</b>	<b>105,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>4,150.00</i>	<i>18,200.00</i>	<i>23,580.00</i>	<i>15,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>170,000.00</i>	<i>60,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>3,824.70</i>	—	—
<b>Transfers</b>	<b>5,213.08</b>	—	<b>525.00</b>	—
<i>To sinking funds from revenue</i>	<i>4,400.00</i>	—	—	—
<i>All other</i>	<i>813.08</i>	—	<i>525.00</i>	—
<b>Refunds</b>	<b>48.62</b>	<b>511.91</b>	<b>246.62</b>	<b>19.76</b>
<b>Agency, trust, and investment</b>	<b>41,471.71</b>	<b>27,773.82</b>	<b>42,560.65</b>	<b>25,841.61</b>
<i>Taxes and licenses for State</i>	<i>11,499.00</i>	<i>17,409.00</i>	<i>19,341.00</i>	<i>16,374.00</i>
<i>Taxes for county</i>	<i>5,092.00</i>	<i>10,184.15</i>	<i>8,640.09</i>	<i>6,692.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>24,880.71</i>	<i>180.67</i>	<i>4,468.41</i>	<i>2,775.61</i>
<i>All other</i>	—	—	<i>10,111.15</i>	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$134,952.83	\$191,480.93	\$184,424.54	\$154,358.49
Permanent debt (except from sinking funds)	4,150.00	18,200.00	23,580.00	15,500.00
Sinking fund requirements from revenue	4,400.00	—	—	—
Outlays	39,736.91	17,079.22	50,160.33	10,100.48
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	173,824.70	60,000.00	90,000.00
Transfers (except to sinking funds) and refunds	861.70	511.91	771.62	19.76
Agency, trust, and investment	41,471.71	27,773.82	42,560.65	25,841.61
<b>Total payments</b>	<b>\$295,573.15</b>	<b>\$428,870.58</b>	<b>\$361,497.14</b>	<b>\$295,820.34</b>
<i>Balance on hand, including funds</i>	<i>24,309.77</i>	<i>11,036.14</i>	<i>90,036.59</i>	<i>14,966.29</i>
<b>GRAND TOTAL</b>	<b>\$319,882.92</b>	<b>\$439,906.72</b>	<b>\$451,533.73</b>	<b>\$310,786.63</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 5,604	Amherst POPULATION 5,550	South Hadley POPULATION 5,527	Walpole POPULATION 5,446
<b>REVENUE.</b>	<b>\$398,461.90</b>	<b>\$215,402.16</b>	<b>\$243,988.32</b>	<b>\$401,966.50</b>
<b>General</b>	<b>290,948.44</b>	<b>193,265.63</b>	<b>174,812.41</b>	<b>352,283.65</b>
<i>Taxes</i>	<i>289,166.73</i>	<i>190,920.96</i>	<i>172,162.04</i>	<i>349,269.23</i>
Property, poll, and income	280,665.90	184,746.61	158,962.97	312,083.45
Corporation, bank, etc.	8,500.83	6,174.35	13,199.07	37,185.78
<i>Licenses and permits</i>	<i>280.00</i>	<i>498.50</i>	<i>740.00</i>	<i>364.00</i>
<i>Fines and forfeits</i>	<i>458.70</i>	<i>739.40</i>	<i>605.50</i>	<i>785.00</i>
<i>Grants and gifts</i>	<i>1,043.01</i>	<i>1,106.77</i>	<i>1,304.87</i>	<i>1,865.42</i>
For expenses	1,043.01	1,106.77	1,304.87	1,855.42
For outlays	—	—	—	680.00
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>107,513.46</b>	<b>22,136.53</b>	<b>69,175.91</b>	<b>49,682.85</b>
<i>Special assessments</i>	<i>4,548.16</i>	<i>2,714.90</i>	<i>1,511.45</i>	<i>144.30</i>
To meet expenses	4,548.16	2,714.90	277.13	144.30
To meet outlays	—	—	1,234.32	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>22,609.39</i>	<i>15,388.49</i>	<i>11,381.23</i>	<i>10,551.29</i>
General government	168.05	2,823.50	692.50	858.94
Protection of persons and property	426.86	145.49	1,275.65	579.49
Health and sanitation	348.13	1,362.18	1,401.17	286.80
Highways	561.96	24.25	737.11	1,265.35
Charities	4,615.74	272.72	5,173.46	1,259.14
Soldiers' benefits	1,305.00	560.00	90.00	98.00
Schools	15,183.65	10,200.35	1,840.09	5,899.57
Libraries	—	—	51.25	259.00
Recreation	—	—	—	—
Unclassified	—	—	120.00	45.00
<i>Public service enterprises</i>	<i>74,520.21</i>	—	<i>52,492.58</i>	<i>36,252.68</i>
Electric light	74,520.21	—	52,492.58	—
Water	—	—	—	36,252.68
All other	—	—	—	—
<i>Cemeteries</i>	—	785.74	—	—
<i>Interest</i>	<i>5,835.70</i>	<i>3,247.40</i>	<i>3,790.65</i>	<i>2,734.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,054.51	713.78	600.91	136.90
All other	4,781.19	2,533.62	3,189.74	2,597.68
<b>NON-REVENUE.</b>	<b>\$217,166.19</b>	<b>\$85,203.02</b>	<b>\$81,725.61</b>	<b>\$341,861.28</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,334.77</b>
<i>Departmental</i>	—	—	—	10,334.77
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>176,000.00</b>	<b>45,000.00</b>	<b>50,000.00</b>	<b>292,521.85</b>
<i>Loans, general purposes</i>	<i>76,000.00</i>	—	—	<i>42,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>45,000.00</i>	<i>50,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	21.85
<b>Transfers</b>	<b>23.33</b>	<b>—</b>	<b>1,919.19</b>	<b>444.90</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	23.33	—	1,919.19	444.90
<b>Refunds</b>	<b>1,563.99</b>	<b>594.00</b>	<b>1,475.35</b>	<b>173.08</b>
<b>Agency, trust, and investment</b>	<b>39,578.87</b>	<b>39,609.02</b>	<b>28,331.07</b>	<b>38,386.68</b>
<i>Taxes and licenses for State</i>	<i>23,019.00</i>	<i>21,665.81</i>	<i>16,793.05</i>	<i>23,664.45</i>
<i>Taxes for county</i>	<i>15,944.87</i>	<i>14,243.50</i>	<i>11,525.27</i>	<i>14,144.92</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>615.00</i>	<i>3,699.71</i>	<i>12.75</i>	<i>577.31</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$398,461.90	\$215,402.16	\$243,988.32	\$412,301.27
Premiums	—	—	—	21.85
Municipal indebtedness	176,000.00	45,000.00	50,000.00	292,500.00
Transfers and refunds	1,587.32	594.00	3,394.54	617.98
Agency, trust, and investment	39,578.87	39,609.02	28,331.07	38,386.68
<b>Total receipts</b>	<b>\$615,628.09</b>	<b>\$300,605.18</b>	<b>\$325,713.93</b>	<b>\$743,827.78</b>
Balance on hand, including funds	26,167.43	38,927.30	34,452.35	52,113.29
<b>GRAND TOTAL</b>	<b>\$641,795.52</b>	<b>\$339,532.48</b>	<b>\$360,166.28</b>	<b>\$795,941.07</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Hingham POPULATION 5,604	Amherst POPULATION 5,550	South Hadley POPULATION 5,527	Walpole POPULATION 5,446
<b>Maintenance</b>	<b>\$316,229.89</b>	<b>\$187,307.29</b>	<b>\$200,626.20</b>	<b>\$289,679.67</b>
<i>Departmental</i>	<i>254,162.36</i>	<i>183,656.72</i>	<i>163,680.69</i>	<i>270,794.89</i>
General government	17,672.68	14,416.52	12,510.19	15,927.93
Protection of persons and property	43,342.72	13,186.59	6,713.85	30,442.50
Health and sanitation	10,250.45	7,820.29	9,254.67	11,794.98
Highways	61,192.97	36,265.55	30,369.25	54,249.79
Charities	15,437.97	4,589.47	13,299.55	12,552.61
Soldiers' benefits	1,634.53	576.00	150.00	543.00
Schools	87,475.59	103,261.81	86,700.53	134,648.12
Libraries	286.51	212.31	2,784.33	6,046.19
Recreation	6,363.97	686.39	294.99	1,561.63
Pensions	—	—	—	—
Unclassified	10,504.97	2,641.79	1,603.33	3,028.14
<i>Public service enterprises</i>	<i>62,057.70</i>	<i>—</i>	<i>36,945.51</i>	<i>18,884.78</i>
Electric light	62,057.70	—	36,945.51	—
Water	—	—	—	18,884.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,650.57</i>	<i>—</i>	<i>—</i>
Administration of trust funds	9.83	—	—	—
<b>Interest</b>	<b>4,356.69</b>	<b>5,393.24</b>	<b>4,746.85</b>	<b>21,903.67</b>
<i>Loans, general purposes</i>	<i>4,356.69</i>	<i>5,393.24</i>	<i>3,746.85</i>	<i>15,686.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>6,217.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>126,774.91</b>	<b>15,767.95</b>	<b>18,027.55</b>	<b>77,849.18</b>
<i>Departmental</i>	<i>116,810.22</i>	<i>15,767.95</i>	<i>8,329.90</i>	<i>74,119.34</i>
General government	—	—	—	—
Protection of persons and property	2,508.58	95.85	—	38,776.93
Health and sanitation	—	1,649.38	7,347.73	150.00
Highways	113,350.00	9,522.72	982.17	33,724.90
Charities	—	—	—	—
Schools	—	—	—	1,467.51
Libraries	—	—	—	—
Recreation	951.64	4,500.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,964.69</i>	<i>—</i>	<i>9,697.65</i>	<i>3,729.84</i>
Electric light	9,964.69	—	9,697.65	—
Water	—	—	—	3,729.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>104,894.17</b>	<b>56,920.00</b>	<b>79,000.00</b>	<b>295,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,894.17</i>	<i>11,920.00</i>	<i>9,000.00</i>	<i>45,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>45,000.00</i>	<i>70,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>23.33</b>	<b>—</b>	<b>1,919.19</b>	<b>444.90</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>23.33</i>	<i>—</i>	<i>1,919.19</i>	<i>444.90</i>
<b>Refunds</b>	<b>1,563.99</b>	<b>594.00</b>	<b>1,475.35</b>	<b>173.08</b>
<b>Agency, trust, and investment</b>	<b>39,161.37</b>	<b>39,576.57</b>	<b>28,331.07</b>	<b>38,373.48</b>
<i>Taxes and licenses for State</i>	<i>23,019.00</i>	<i>21,665.81</i>	<i>16,793.05</i>	<i>23,664.45</i>
<i>Taxes for county</i>	<i>15,944.87</i>	<i>14,243.50</i>	<i>11,525.27</i>	<i>14,144.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>197.50</i>	<i>3,667.26</i>	<i>12.75</i>	<i>564.11</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$320,586.58	\$192,700.53	\$205,373.05	\$311,583.34
Permanent debt (except from sinking funds)	4,894.17	11,920.00	9,000.00	45,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	126,774.91	15,767.95	18,027.55	77,849.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	45,000.00	70,000.00	250,000.00
Transfers (except to sinking funds) and refunds	1,587.32	594.00	3,394.54	617.98
Agency, trust, and investment	39,161.37	39,576.57	28,331.07	38,373.48
<b>Total payments</b>	<b>\$593,004.35</b>	<b>\$305,559.05</b>	<b>\$334,126.21</b>	<b>\$723,423.98</b>
<i>Balance on hand, including funds</i>	<i>48,791.17</i>	<i>33,973.43</i>	<i>26,040.07</i>	<i>72,517.09</i>
<b>GRAND TOTAL</b>	<b>\$641,795.52</b>	<b>\$339,532.48</b>	<b>\$360,166.28</b>	<b>\$795,941.07</b>

<sup>1</sup> Includes \$720 paid to the county for debt incurred for bridge purposes.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orange POPULATION 5,393	Uxbridge POPULATION 5,334	Dracut POPULATION 5,280	Easton POPULATION 5,041
<b>REVENUE.</b>	<b>\$189,296.40</b>	<b>\$192,730.80</b>	<b>\$151,054.00</b>	<b>\$194,376.53</b>
<b>General</b>	<b>154,628.53</b>	<b>164,213.81</b>	<b>140,874.56</b>	<b>183,004.71</b>
<i>Taxes</i>	<i>152,387.35</i>	<i>162,541.08</i>	<i>136,854.87</i>	<i>165,867.45</i>
Property, poll, and income	134,271.70	146,329.36	125,412.75	149,149.00
Corporation, bank, etc.	18,115.65	16,211.72	11,442.12	16,718.45
<i>Licenses and permits</i>	<i>202.00</i>	<i>180.00</i>	<i>289.00</i>	<i>221.50</i>
<i>Fines and forfeits</i>	<i>232.08</i>	<i>527.24</i>	<i>969.21</i>	<i>544.10</i>
<i>Grants and gifts</i>	<i>1,757.10</i>	<i>965.49</i>	<i>2,761.48</i>	<i>16,308.41</i>
For expenses	1,757.10	965.49	2,761.48	16,308.41
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>63.25</i>
<b>Commercial</b>	<b>34,667.87</b>	<b>28,516.99</b>	<b>10,179.44</b>	<b>11,371.82</b>
<i>Special assessments</i>	<i>210.97</i>	<i>1,595.32</i>	<i>1,166.71</i>	<i>913.12</i>
To meet expenses	210.97	461.16	1,166.71	913.12
To meet outlays	—	934.16	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>13,951.60</i>	<i>6,112.56</i>	<i>4,472.24</i>	<i>3,868.13</i>
General government	2,970.78	2,253.00	7.00	—
Protection of persons and property	140.62	78.63	317.06	209.22
Health and sanitation	1,228.25	—	353.65	717.84
Highways	31.00	37.10	211.00	790.00
Charities	2,363.47	1,137.34	3,075.50	5,515.10
Soldiers' benefits	1,236.00	285.00	186.00	582.00
Schools	5,615.71	2,131.94	265.09	1,038.97
Libraries	99.77	189.55	56.94	—
Recreation	30.00	—	—	—
Unclassified	236.00	—	—	15.00
<i>Public service enterprises</i>	<i>16,119.60</i>	<i>16,715.36</i>	<i>6.35</i>	<i>—</i>
Electric light	—	—	—	—
Water	16,119.60	16,715.36	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>6.35</i>	<i>—</i>
<i>Cemeteries</i>	<i>2,712.66</i>	<i>25.00</i>	<i>73.00</i>	<i>—</i>
<i>Interest</i>	<i>1,673.04</i>	<i>4,268.75</i>	<i>4,461.14</i>	<i>1,590.57</i>
On sinking funds	—	—	—	—
On trust and investment funds	546.37	2,853.25	143.30	—
<i>All other</i>	<i>1,126.67</i>	<i>1,415.50</i>	<i>4,317.84</i>	<i>1,590.57</i>
<b>NON-REVENUE.</b>	<b>\$146,593.45</b>	<b>\$160,129.77</b>	<b>\$233,764.15</b>	<b>\$170,298.31</b>
<b>Offsets to outlays</b>	<b>1,000.00</b>	<b>—</b>	<b>14,417.04</b>	<b>—</b>
<i>Departmental</i>	<i>1,000.00</i>	<i>—</i>	<i>14,417.04</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>110,000.00</b>	<b>128,629.50</b>	<b>199,051.80</b>	<b>125,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>7,500.00</i>	<i>74,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>11,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>110,000.00</i>	<i>125,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>129.50</i>	<i>51.80</i>	<i>—</i>
<b>Transfers</b>	<b>758.02</b>	<b>2,876.67</b>	<b>395.41</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>758.02</i>	<i>2,876.67</i>	<i>395.41</i>	<i>—</i>
<b>Refunds</b>	<b>998.26</b>	<b>1,111.47</b>	<b>2,152.43</b>	<b>785.70</b>
<b>Agency, trust, and investment</b>	<b>33,837.17</b>	<b>27,512.13</b>	<b>17,747.47</b>	<b>44,512.61</b>
<i>Taxes and licenses for State</i>	<i>16,551.00</i>	<i>18,453.00</i>	<i>12,282.00</i>	<i>16,839.00</i>
<i>Taxes for county</i>	<i>13,161.07</i>	<i>8,510.00</i>	<i>5,021.59</i>	<i>6,618.72</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,125.10</i>	<i>549.13</i>	<i>443.88</i>	<i>3,165.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18,889.09</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$190,296.40	\$192,730.80	\$165,471.04	\$194,376.53
Premiums	—	129.50	51.80	—
Municipal indebtedness	110,000.00	128,500.00	199,000.00	125,000.00
Transfers and refunds	1,756.28	3,988.14	2,547.84	785.70
Agency, trust, and investment	33,837.17	27,512.13	17,747.47	44,512.61
<b>Total receipts</b>	<b>\$335,889.85</b>	<b>\$352,860.57</b>	<b>\$384,818.15</b>	<b>\$364,674.84</b>
<i>Balance on hand, including funds</i>	<i>3,697.47</i>	<i>34,622.03</i>	<i>1,070.47</i>	<i>42,433.97</i>
<b>GRAND TOTAL</b>	<b>\$339,587.32</b>	<b>\$387,482.60</b>	<b>\$385,888.62</b>	<b>\$407,108.81</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Orange POPULATION 5,393	Uxbridge POPULATION 5,384	Dracut POPULATION 5,280	Easton POPULATION 5,041
<b>Maintenance</b>	<b>\$156,903.87</b>	<b>\$140,573.35</b>	<b>\$128,105.32</b>	<b>\$149,642.31</b>
<i>Departmental</i>	<i>145,605.54</i>	<i>124,890.00</i>	<i>127,824.61</i>	<i>149,642.31</i>
General government	10,189.14	9,026.64	10,165.82	8,185.65
Protection of persons and property	13,162.03	7,961.41	11,691.33	6,371.26
Health and sanitation	6,298.70	2,762.99	3,197.09	6,876.60
Highways	29,974.99	30,081.68	21,908.49	26,436.36
Charities	7,481.90	10,311.48	7,121.92	14,979.56
Soldiers' benefits	3,632.70	482.00	425.90	1,170.13
Schools	65,454.84	59,130.76	70,291.17	82,081.73
Libraries	4,906.62	3,741.63	1,593.55	—
Recreation	1,017.24	168.60	199.80	—
Pensions	844.00	250.00	—	687.88
Unclassified	2,543.38	972.81	1,229.54	2,853.14
<i>Public service enterprises</i>	<i>8,249.03</i>	<i>15,638.35</i>	<i>97.71</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,249.03	15,638.35	—	—
All other	—	—	97.71	—
<i>Cemeteries</i>	<i>3,149.30</i>	<i>35.00</i>	<i>183.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>5,541.16</b>	<b>8,866.25</b>	<b>7,438.96</b>	<b>4,158.13</b>
<i>Loans, general purposes</i>	<i>5,541.16</i>	<i>6,553.67</i>	<i>7,438.96</i>	<i>4,158.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,312.58</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>13,453.60</b>	<b>44,975.70</b>	<b>79,921.74</b>	<b>26,153.29</b>
<i>Departmental</i>	<i>11,354.24</i>	<i>34,811.82</i>	<i>79,921.74</i>	<i>26,153.29</i>
General government	—	318.50	—	—
Protection of persons and property	—	8,965.00	14,527.41	—
Health and sanitation	3,882.45	87.16	—	—
Highways	7,471.79	15,536.36	14,883.62	23,082.55
Charities	—	—	—	—
Schools	—	9,904.80	48,310.71	3,070.74
Libraries	—	—	2,200.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,099.36</i>	<i>10,163.88</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,099.36	10,163.88	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>103,800.00</b>	<b>99,075.00</b>	<b>109,140.35</b>	<b>175,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,800.00</i>	<i>19,075.00</i>	<i>15,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>80,000.00</i>	<i>90,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>3,640.35</i>	<i>—</i>
<b>Transfers</b>	<b>758.02</b>	<b>2,876.67</b>	<b>395.41</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>758.02</i>	<i>2,876.67</i>	<i>395.41</i>	<i>—</i>
<b>Refunds</b>	<b>998.26</b>	<b>1,111.47</b>	<b>2,152.43</b>	<b>785.70</b>
<b>Agency, trust, and investment</b>	<b>34,018.22</b>	<b>27,677.50</b>	<b>17,706.77</b>	<b>44,541.47</b>
<i>Taxes and licenses for State</i>	<i>16,551.00</i>	<i>18,453.00</i>	<i>12,282.00</i>	<i>16,839.00</i>
<i>Taxes for county</i>	<i>13,161.07</i>	<i>8,510.00</i>	<i>5,021.59</i>	<i>5,618.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,306.15</i>	<i>714.50</i>	<i>403.18</i>	<i>3,194.66</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18,889.09</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$162,445.03	\$149,439.60	\$135,544.28	\$153,800.44
Permanent debt (except from sinking funds)	13,800.00	19,075.00	15,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,453.60	44,975.70	79,921.74	26,153.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	80,000.00	93,640.35	175,000.00
Transfers (except to sinking funds) and refunds	1,756.28	3,988.14	2,547.84	785.70
Agency, trust, and investment	34,018.22	27,677.50	17,706.77	44,541.47
<b>Total payments</b>	<b>\$315,473.13</b>	<b>\$325,155.94</b>	<b>\$344,860.98</b>	<b>\$400,280.90</b>
<i>Balance on hand, including funds</i>	<i>24,114.19</i>	<i>62,326.66</i>	<i>41,027.64</i>	<i>6,827.91</i>
<b>GRAND TOTAL</b>	<b>\$339,587.32</b>	<b>\$387,482.60</b>	<b>\$385,888.62</b>	<b>\$407,108.81</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Agawam POPULATION 5,023
REVENUE.		\$206,300.52
General		176,536.34
<i>Taxes</i>		171,484.69
Property, poll, and income		164,983.60
Corporation, bank, etc.		6,500.99
<i>Licenses and permits</i>		2,892.00
<i>Fines and forfeits</i>		430.60
<i>Grants and gifts</i>		1,729.25
For expenses		1,729.25
For outlays		—
<i>All other</i>		—
Commercial		29,764.18
<i>Special assessments</i>		1,130.00
To meet expenses		1,130.00
To meet outlays		—
<i>Privileges</i>		—
<i>Departmental</i>		2,118.46
General government		—
Protection of persons and property		419.12
Health and sanitation		51.59
Highways		370.50
Charities		551.89
Soldiers' benefits		168.00
Schools		321.36
Libraries		206.00
Recreation		—
Unclassified		30.00
<i>Public service enterprises</i>		21,688.00
Electric light		—
Water		21,688.00
All other		—
<i>Cemeteries</i>		—
<i>Interest</i>		4,827.72
On sinking funds		—
On trust and investment funds		613.14
All other		4,214.58
NON-REVENUE.		\$192,371.26
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		170,000.00
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		170,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		22.75
<i>From sinking funds</i>		—
<i>All other</i>		22.75
Refunds		907.59
Agency, trust, and investment		21,440.92
<i>Taxes and licenses for State</i>		16,050.00
<i>Taxes for county</i>		5,252.13
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		138.79
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$206,300.52
Premiums		—
Municipal indebtedness		170,000.00
Transfers and refunds		930.34
Agency, trust, and investment		21,440.92
Total receipts		\$398,671.78
Balance on hand, including funds		15,341.71
GRAND TOTAL		\$414,013.49

## Graded According to Population of 1920 — Continued.

PAYMENTS.		Agawam POPULATION 5,023
<b>Maintenance . . . . .</b>		<b>\$164,448.13</b>
<i>Departmental . . . . .</i>		<i>152,777.98</i>
General government . . . . .		6,730.92
Protection of persons and property . . . . .		5,437.64
Health and sanitation . . . . .		4,512.12
Highways . . . . .		25,619.18
Charities . . . . .		5,854.25
Soldiers' benefits . . . . .		168.00
Schools . . . . .		101,693.33
Libraries . . . . .		1,158.25
Recreation . . . . .		—
Pensions . . . . .		—
Unclassified . . . . .		1,604.29
<i>Public service enterprises . . . . .</i>		<i>11,670.15</i>
Electric light . . . . .		—
Water . . . . .		11,670.15
All other . . . . .		—
<i>Cemeteries . . . . .</i>		<i>—</i>
<i>Administration of trust funds . . . . .</i>		<i>—</i>
<b>Interest . . . . .</b>		<b>25,268.09</b>
<i>Loans, general purposes . . . . .</i>		<i>20,484.34</i>
<i>Loans, public service enterprises . . . . .</i>		<i>4,783.75</i>
<i>Loans, cemeteries . . . . .</i>		<i>—</i>
<b>Outlays . . . . .</b>		<b>11,687.50</b>
<i>Departmental . . . . .</i>		<i>11,687.50</i>
General government . . . . .		—
Protection of persons and property . . . . .		800.20
Health and sanitation . . . . .		—
Highways . . . . .		200.00
Charities . . . . .		—
Schools . . . . .		10,687.30
Libraries . . . . .		—
Recreation . . . . .		—
Unclassified . . . . .		—
<i>Public service enterprises . . . . .</i>		<i>—</i>
Electric light . . . . .		—
Water . . . . .		—
All other . . . . .		—
<i>Cemeteries . . . . .</i>		<i>—</i>
<b>Municipal indebtedness . . . . .</b>		<b>185,000.00</b>
<i>From sinking funds . . . . .</i>		<i>34,000.00</i>
<i>From revenue and other sources . . . . .</i>		<i>—</i>
<i>Bonds refunded, current year . . . . .</i>		<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>		<i>151,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>		<i>—</i>
<b>Transfers . . . . .</b>		<b>22.75</b>
<i>To sinking funds from revenue . . . . .</i>		<i>—</i>
<i>All other . . . . .</i>		<i>22.75</i>
<b>Refunds . . . . .</b>		<b>907.59</b>
<b>Agency, trust, and investment . . . . .</b>		<b>22,732.92</b>
<i>Taxes and licenses for State . . . . .</i>		<i>16,060.00</i>
<i>Taxes for county . . . . .</i>		<i>5,262.13</i>
<i>Expenditures for grade crossings . . . . .</i>		<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>		<i>1,430.79</i>
<i>All other . . . . .</i>		<i>—</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$189,716.22
Permanent debt (except from sinking funds) . . . . .	34,000.00
Sinking fund requirements from revenue . . . . .	—
Outlays . . . . .	11,687.50
Permanent debt from sinking funds . . . . .	—
Bonds refunded, current year . . . . .	—
Temporary loans . . . . .	151,000.00
Transfers (except to sinking funds) and refunds . . . . .	930.34
Agency, trust, and investment . . . . .	22,732.92
<b>Total payments . . . . .</b>	<b>\$410,066.98</b>
Balance on hand, including funds . . . . .	3,946.51
<b>GRAND TOTAL . . . . .</b>	<b>\$414,013.49</b>



TABLE I. — *Summary of Financial Transactions. Towns*

## AGGREGATE RECEIPTS (74 TOWNS).

POPULATION  
703,404

REVENUE.		\$36,048,193.50
<b>General</b>		<b>29,274,939.84</b>
<i>Taxes</i>		<i>28,758,543.39</i>
Property, poll, and income		26,686,406.91
Corporation, bank, etc.		2,072,136.48
<i>Licenses and permits</i>		<i>58,125.42</i>
<i>Fines and forfeits</i>		<i>79,594.43</i>
<i>Grants and gifts</i>		<i>377,722.28</i>
For expenses		263,496.79
For outlays		114,225.49
<i>All other</i>		<i>954.32</i>
<b>Commercial</b>		<b>6,773,253.66</b>
<i>Special assessments</i>		<i>268,476.70</i>
To meet expenses		142,337.44
To meet outlays		126,139.26
<i>Privileges</i>		<i>4,656.41</i>
<i>Departmental</i>		<i>1,326,720.03</i>
General government		81,888.32
Protection of persons and property		50,690.68
Health and sanitation		203,989.47
Highways		44,439.58
Charities		439,832.25
Soldiers' benefits		86,261.80
Schools		287,533.05
Libraries		23,733.33
Recreation		13,044.32
Unclassified		195,307.23
<i>Public service enterprises</i>		<i>4,346,416.13</i>
Electric light		1,918,148.36
Water		2,427,757.74
All other		510.03
<i>Cemeteries</i>		<i>153,900.20</i>
<i>Interest</i>		<i>673,084.19</i>
On sinking funds		93,722.62
On trust and investment funds		121,685.81
All other		457,675.76

## NON-REVENUE.

\$29,773,313.94

<b>Offsets to outlays</b>		<b>771,036.67</b>
<i>Departmental</i>		<i>647,008.51</i>
<i>Public service enterprises</i>		<i>124,028.16</i>
<i>Cemeteries</i>		<i>-</i>
<b>Municipal indebtedness</b>		<b>23,424,219.54</b>
<i>Loans, general purposes</i>		<i>5,538,927.00</i>
<i>Loans, public service enterprises</i>		<i>621,950.00</i>
<i>Loans, cemeteries</i>		<i>25,000.00</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>17,182,753.89</i>
<i>Unpaid warrants or orders, current year</i>		<i>4,465.72</i>
<i>Premiums</i>		<i>51,122.93</i>
<b>Transfers</b>		<b>590,506.09</b>
<i>From sinking funds</i>		<i>226,000.00</i>
<i>All other</i>		<i>364,506.09</i>
<b>Refunds</b>		<b>154,650.36</b>
<b>Agency, trust, and investment</b>		<b>4,832,901.28</b>
<i>Taxes and licenses for State</i>		<i>2,559,679.49</i>
<i>Taxes for county</i>		<i>1,402,046.06</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>842,143.49</i>
<i>All other</i>		<i>29,032.24</i>

## RECAPITULATION.

Revenue and offsets to outlays		\$36,819,230.17
Premiums		51,122.93
Municipal indebtedness		23,373,096.61
Transfers and refunds		745,156.45
Agency, trust, and investment		4,832,901.28
<b>Total receipts</b>		<b>\$65,821,507.44</b>
<i>Balance on hand, including funds</i>		<i>5,991,919.47</i>
<b>GRAND TOTAL</b>		<b>\$71,813,426.91</b>

<sup>1</sup> Includes \$79.93 from administration of trust funds.<sup>2</sup> Includes gas. See foot-notes on pp. 88 and 96.

## Graded According to Population of 1920 — Concluded.

AGGREGATE PAYMENTS (74 TOWNS).		POPULATION 703,404
<b>Maintenance</b>		<b>\$27,413,268.96</b>
<i>Departmental</i>		<i>24,283,427.23</i>
General government		1,513,456.91
Protection of persons and property		3,404,344.19
Health and sanitation		1,727,299.60
Highways		4,197,740.94
Charities		1,455,238.12
Soldiers' benefits		176,827.36
Schools		10,358,779.50
Libraries		516,491.35
Recreation		485,684.76
Pensions		67,940.96
Unclassified		379,623.54
<i>Public service enterprises</i>		<i>2,904,281.82</i>
Electric light		<sup>1</sup> 1,487,062.03
Water		1,413,767.08
All other		3,452.71
<i>Cemeteries</i>		<i>221,796.42</i>
<i>Administration of trust funds</i>		<i>3,763.49</i>
<b>Interest</b>		<b>1,856,803.38</b>
<i>Loans, general purposes</i>		<i>1,488,642.47</i>
<i>Loans, public service enterprises</i>		<i>367,103.73</i>
<i>Loans, cemeteries</i>		<i>1,057.18</i>
<b>Outlays</b>		<b>9,464,102.11</b>
<i>Departmental</i>		<i>8,019,214.77</i>
General government		36,815.62
Protection of persons and property		312,853.75
Health and sanitation		1,297,427.81
Highways		2,517,642.64
Charities		60,859.01
Schools		3,320,788.36
Libraries		71,302.09
Recreation		166,097.42
Unclassified		235,428.07
<i>Public service enterprises</i>		<i>1,390,609.35</i>
Electric light		<sup>1</sup> 319,120.91
Water		1,064,853.76
All other		6,634.68
<i>Cemeteries</i>		<i>54,277.99</i>
<b>Municipal indebtedness</b>		<b>20,703,056.11</b>
<i>From sinking funds</i>		<i><sup>2</sup>226,000.00</i>
<i>From revenue and other sources</i>		<i><sup>3</sup>2,613,024.60</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>17,851,600.00</i>
<i>Warrants or orders, previous years</i>		<i>12,431.51</i>
<b>Transfers</b>		<b>590,506.09</b>
<i>To sinking funds from revenue</i>		<i>92,119.41</i>
<i>All other</i>		<i>498,386.68</i>
<b>Refunds</b>		<b>154,650.36</b>
<b>Agency, trust, and investment</b>		<b>4,812,723.72</b>
<i>Taxes and licenses for State</i>		<i>2,559,679.49</i>
<i>Taxes for county</i>		<i>1,402,046.06</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>821,965.93</i>
<i>All other</i>		<i>29,032.24</i>

## RECAPITULATION.

Maintenance and interest	\$29,270,072.34
Permanent debt (except from sinking funds)	<sup>3</sup> 2,613,024.60
Sinking fund requirements from revenue	92,119.41
Outlays	9,464,102.11
Permanent debt from sinking funds	<sup>2</sup> 226,000.00
Bonds refunded, current year	—
Temporary loans	17,864,031.51
Transfers (except to sinking funds) and refunds	653,037.04
Agency, trust, and investment	4,812,723.72
<b>Total payments</b>	<b>\$64,995,110.73</b>
Balance on hand, including funds	6,818,316.18
<b>GRAND TOTAL</b>	<b>\$71,813,426.91</b>

<sup>1</sup> Includes gas. See foot-notes on pp. 89 and 97.<sup>2</sup> Includes serial payments amounting to \$1,500.<sup>3</sup> Includes \$4,000 from sale of High School lot, and \$720 paid to the county for debt incurred for bridge purposes.



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## DIVISION B

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## INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923.*

	TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Brookline . . . . .	.	\$1,375,805.00	\$1,207,005.00	\$168,800.00	—	—	—	—
Watertown . . . . .	.	1,483,500.00	1,080,500.00	103,000.00	—	—	—	—
Arlington . . . . .	.	1,006,000.00	734,000.00	172,000.00	—	\$300,000.00	—	—
Framingham . . . . .	.	1,900,800.00	1,186,800.00	472,000.00	—	100,000.00	—	—
Greenfield . . . . .	.	647,750.00	566,000.00	81,750.00	—	225,000.00	\$17,000.00	—
Winthrop . . . . .	.	686,000.00	380,000.00	133,000.00	—	170,000.00	—	—
Methuen . . . . .	.	1,025,900.00	583,200.00	278,700.00	\$3,000.00	164,000.00	—	—
Weymouth . . . . .	.	666,000.00	393,000.00	73,000.00	—	200,000.00	—	—
Southbridge . . . . .	.	314,730.00	314,730.00	—	—	—	—	—
Milford . . . . .	.	368,000.00	288,000.00	—	—	80,000.00	—	—
West Springfield . . . . .	.	1,240,000.00	741,000.00	399,000.00	—	100,000.00	—	—
Webster . . . . .	.	9,000.00	—	9,000.00	—	—	—	—
Plymouth . . . . .	.	123,750.10	96,400.00	23,806.60	—	—	—	—
Wakefield . . . . .	.	1,380,900.00	892,200.00	338,700.00	—	150,000.00	—	—
Clinton . . . . .	.	374,000.00	267,500.00	90,500.00	6,000.00	10,000.00	—	—
Adams . . . . .	.	325,000.00	325,000.00	—	—	—	—	—
Norwood . . . . .	.	672,609.00	672,509.00	135,100.00	—	115,000.00	—	—
Easthampton . . . . .	.	161,500.00	159,500.00	2,000.00	—	—	—	—
Danvers . . . . .	.	269,000.00	35,000.00	234,000.00	—	—	—	—
Natick . . . . .	.	771,218.89	380,365.00	135,100.00	—	255,753.89	—	—
Saugus . . . . .	.	380,500.00	174,500.00	51,000.00	—	155,000.00	—	—
Dedham . . . . .	.	399,125.00	399,125.00	—	—	—	—	—
Belmont . . . . .	.	1,017,000.00	901,500.00	115,500.00	—	—	—	—
Brantree . . . . .	.	221,250.00	146,250.00	—	—	75,000.00	—	—
Winchester . . . . .	.	980,500.00	695,500.00	60,000.00	25,000.00	200,000.00	—	—
Northbridge . . . . .	.	349,304.38	348,000.00	—	—	—	—	1,304.38
Amesbury . . . . .	.	449,750.00	177,750.00	128,000.00	—	144,000.00	—	—
Palmer . . . . .	.	205,000.00	295,000.00	300.00	—	—	—	—
Athol . . . . .	.	643,700.00	415,700.00	228,000.00	—	—	—	—
Milton . . . . .	.	494,500.00	404,500.00	90,000.00	—	—	—	—
North Attleborough . . . . .	.	336,000.00	284,000.00	2,000.00	—	—	—	—
Ware . . . . .	.	212,250.00	211,950.00	300.00	—	50,000.00	—	—
Middleborough . . . . .	.	129,950.00	16,950.00	63,000.00	—	50,000.00	—	—
Bridgewater . . . . .	.	96,750.00	96,750.00	—	—	—	—	—
Andover . . . . .	.	776,500.00	665,500.00	111,000.00	—	—	—	—
Swampscott . . . . .	.	842,800.00	520,700.00	272,100.00	—	50,000.00	—	—
Stoughton . . . . .	.	348,000.00	232,000.00	56,000.00	—	60,000.00	—	—

\$1,492.50

Montague	.	.	.	.	.	.	.	.	110,000.00	110,000.00	—	—	—	—	—	—
Hudson	.	.	.	.	.	.	.	.	269,850.00	97,900.00	171,950.00	—	—	—	—	—
Rockland	.	.	.	.	.	.	.	.	127,000.00	36,000.00	11,000.00	—	—	80,000.00	—	—
Ludlow	.	.	.	.	.	.	.	.	117,000.00	92,000.00	—	—	—	25,000.00	—	—
Reading	.	.	.	.	.	.	.	.	545,600.00	227,500.00	218,100.00	100,000.00	—	—	—	—
Marblehead	.	.	.	.	.	.	.	.	328,000.00	91,000.00	237,000.00	—	—	—	—	—
Fairhaven	.	.	.	.	.	.	.	.	337,250.00	265,250.00	—	—	—	60,000.00	212,000.00	—
Whitman	.	.	.	.	.	.	.	.	141,000.00	42,500.00	18,500.00	—	—	80,000.00	—	—
Maynard	.	.	.	.	.	.	.	.	96,000.00	96,000.00	—	—	—	—	—	—
Nedham	.	.	.	.	.	.	.	.	978,900.00	509,900.00	129,000.00	—	—	250,000.00	—	—
Grafton	.	.	.	.	.	.	.	.	172,350.00	93,350.00	—	—	—	40,000.00	239,000.00	—
Stoughton	.	.	.	.	.	.	.	.	233,500.00	174,500.00	9,000.00	—	—	50,000.00	—	—
Franklin	.	.	.	.	.	.	.	.	309,000.00	121,000.00	148,000.00	—	—	40,000.00	—	—
Dartmouth	.	.	.	.	.	.	.	.	510,875.00	261,375.00	219,500.00	—	—	30,000.00	—	—
Concord	.	.	.	.	.	.	.	.	674,000.00	280,000.00	379,000.00	—	—	65,000.00	—	—
Lexington	.	.	.	.	.	.	.	.	510,100.00	270,850.00	55,250.00	9,000.00	—	175,000.00	—	—
Great Barrington	.	.	.	.	.	.	.	.	189,700.00	189,700.00	—	—	—	—	—	—
North Andover	.	.	.	.	.	.	.	.	271,000.00	204,000.00	67,000.00	—	—	—	—	—
Mansfield	.	.	.	.	.	.	.	.	412,000.00	60,500.00	251,500.00	—	—	100,000.00	—	—
Wellesley	.	.	.	.	.	.	.	.	719,000.00	621,000.00	98,000.00	—	—	—	—	—
Ipswich	.	.	.	.	.	.	.	.	416,150.00	122,700.00	252,050.00	—	—	41,400.00	—	—
Canton	.	.	.	.	.	.	.	.	101,500.00	63,500.00	18,000.00	—	—	20,000.00	—	—
Spencer	.	.	.	.	.	.	.	.	60,750.00	40,250.00	10,500.00	—	—	10,000.00	—	—
Winchendon	.	.	.	.	.	.	.	.	137,500.00	85,000.00	12,500.00	—	—	40,000.00	—	—
Westborough	.	.	.	.	.	.	.	.	136,950.00	71,950.00	25,000.00	—	—	40,000.00	—	—
Abington	.	.	.	.	.	.	.	.	172,065.36	35,100.00	80,000.00	—	—	55,000.00	1,965.36	—
Chelmsford	.	.	.	.	.	.	.	.	153,848.00	153,848.00	—	—	—	—	—	—
Millbury	.	.	.	.	.	.	.	.	84,000.00	64,000.00	—	—	—	20,000.00	—	—
Hingham	.	.	.	.	.	.	.	.	92,500.00	92,500.00	—	—	—	—	—	—
Amherst	.	.	.	.	.	.	.	.	103,200.00	103,200.00	—	—	—	—	—	—
South Hadley	.	.	.	.	.	.	.	.	82,500.00	58,500.00	24,000.00	—	—	—	—	—
Walpole	.	.	.	.	.	.	.	.	420,919.08	237,919.08	133,000.00	50,000.00	—	—	—	—
Orange	.	.	.	.	.	.	.	.	107,600.00	47,600.00	—	—	—	60,000.00	—	—
Uxbridge	.	.	.	.	.	.	.	.	191,225.00	76,225.00	65,000.00	—	—	50,000.00	—	—
Dracut	.	.	.	.	.	.	.	.	182,500.00	92,500.00	—	—	—	90,000.00	—	—
Easton	.	.	.	.	.	.	.	.	—	—	—	—	—	—	—	—
Agawam	.	.	.	.	.	.	.	.	483,500.00	294,500.00	104,000.00	85,000.00	—	—	—	—
<b>74 Towns</b>	.	.	.	.	.	.	.	.	<b>\$33,203,183.81</b>	<b>\$22,012,001.08</b>	<b>\$6,765,266.60</b>	<b>\$43,000.00</b>	<b>\$4,310,153.89</b>	<b>\$68,000.00</b>	<b>\$4,762.24</b>	

<sup>1</sup> Includes \$5,000 in anticipation of highway reimbursements from State and county.

<sup>2</sup> In anticipation of highway reimbursements from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1923.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1923, together with the supplemental assessment of December, 1923, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans (such as are found in Framingham, Fairhaven, and Grafton (see foot-notes on page 125), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Wakefield . . . . .	13,025	7.0	\$17,663,795	\$1,230,900.00	—	\$1,230,900.00
2 Agawam . . . . .	5,023	6.2	6,440,165	398,500.00	—	398,500.00
3 Framingham . . . . .	17,033	5.9	25,955,626	1,670,800.00	\$131,795.51	1,539,004.49
4 Needham . . . . .	7,012	5.7	12,742,490	728,900.00	—	728,900.00
5 Athol . . . . .	9,792	5.6	9,835,355	643,700.00	90,947.12	552,752.88
6 Dartmouth . . . . .	6,493	5.1	9,467,475	480,875.00	—	480,875.00
7 Concord . . . . .	6,461	5.0	7,491,854	609,000.00	236,063.72	372,936.28
8 Andover . . . . .	8,268	4.9	14,831,783	776,500.00	44,184.45	732,315.55
9 Belmont . . . . .	10,749	4.7	19,451,085	1,017,000.00	100,112.00	916,888.00
10 Reading . . . . .	7,439	4.3	10,410,283	445,600.00	—	445,600.00
11 Hudson . . . . .	7,607	4.1	6,505,629	269,850.00	—	269,850.00
12 Natick . . . . .	10,907	3.9	10,294,750	515,465.00	111,680.17	403,784.83
13 Norwood . . . . .	12,627	3.9	20,703,180	807,609.00	—	807,609.00
14 Methuen . . . . .	15,189	3.9	17,761,940	861,900.00	171,614.35	690,285.65
15 Walpole . . . . .	5,446	3.8	9,659,894	370,919.08	—	370,919.08
16 Northbridge . . . . .	10,174	3.8	9,084,266	348,000.00	—	348,000.00
17 West Springfield . . . . .	13,443	3.8	22,327,349	1,140,000.00	291,637.54	848,362.46
18 Franklin . . . . .	6,497	3.8	7,105,738	269,000.00	—	269,000.00
19 Swampscott . . . . .	8,101	3.8	17,692,779	792,800.00	125,147.18	667,652.82
20 Mansfield . . . . .	6,255	3.7	6,509,850	312,000.00	67,897.74	244,102.26
21 Adams . . . . .	12,967	3.7	14,207,945	525,000.00	—	525,000.00
22 Watertown . . . . .	21,457	3.7	32,276,091	1,183,500.00	—	1,183,500.00
23 Stoneham . . . . .	7,873	3.3	8,694,575	288,000.00	—	288,000.00
24 Winchester . . . . .	10,485	3.3	23,784,425	780,500.00	—	780,500.00
25 Wellesley . . . . .	6,224	3.3	22,074,725	719,000.00	—	719,000.00
26 Greenfield . . . . .	15,462	3.2	19,961,305	647,750.00	—	647,750.00
27 North Attleborough . . . . .	9,238	3.2	9,032,471	286,000.00	—	286,000.00
28 Ipswich . . . . .	6,201	3.0	7,271,861	374,750.00	159,197.64	215,552.36
29 North Andover . . . . .	6,265	3.0	8,033,140	271,000.00	33,979.15	237,020.85
30 Amesbury . . . . .	10,036	2.9	10,569,456	305,750.00	—	305,750.00
31 Stoughton . . . . .	6,865	2.8	6,594,767	183,500.00	—	183,500.00
32 Weymouth . . . . .	15,057	2.8	16,426,435	466,000.00	13,834.62	452,165.38
33 Ware . . . . .	8,625	2.7	7,722,900	212,250.00	—	212,250.00
34 Dracut . . . . .	5,280	2.7	3,465,571	92,500.00	—	92,500.00
35 Lexington . . . . .	6,350	2.7	12,603,789	335,100.00	—	335,100.00
36 Palmer . . . . .	9,896	2.6	11,296,219	295,000.00	—	295,000.00
37 Abington . . . . .	5,787	2.5	4,568,033	115,100.00	—	115,100.00
38 Fairhaven . . . . .	7,291	2.5	10,568,216	265,250.00	—	265,250.00
39 Winthrop . . . . .	15,455	2.5	20,697,000	516,000.00	—	516,000.00
40 Southbridge . . . . .	14,245	2.4	11,424,575	314,730.00	40,783.64	273,946.36
41 Saugus . . . . .	10,874	2.3	9,791,327	225,500.00	—	225,500.00
42 Chelmsford . . . . .	5,682	2.3	6,719,650	153,848.00	—	153,848.00
43 Dedham . . . . .	10,792	2.3	17,489,750	399,125.00	—	399,125.00
44 Danvers . . . . .	11,108	2.2	9,402,900	269,000.00	58,910.93	210,089.07
45 Great Barrington . . . . .	6,315	2.2	8,518,488	189,700.00	—	189,700.00
46 Uxbridge . . . . .	5,384	2.2	6,381,475	141,225.00	—	141,225.00
47 Arlington . . . . .	18,665	2.1	33,764,000	906,000.00	181,800.85	724,199.15
48 Milford . . . . .	13,471	2.1	13,568,145	288,000.00	—	288,000.00
49 Milton . . . . .	9,382	2.1	23,679,535	494,500.00	—	494,500.00
50 Marblehead . . . . .	7,324	2.0	14,041,666	328,000.00	49,255.61	278,744.39
51 Bridgewater . . . . .	8,438	1.9	5,080,103	96,750.00	—	96,750.00
52 Winchendon . . . . .	5,904	1.9	5,139,652	97,500.00	—	97,500.00
53 Grafton . . . . .	6,887	1.9	4,929,486	93,350.00	—	93,350.00
54 Maynard . . . . .	7,086	1.7	5,769,884	96,000.00	—	96,000.00
55 South Hadley . . . . .	5,527	1.4	6,005,317	82,500.00	—	82,500.00
56 Amherst . . . . .	5,550	1.3	7,668,326	103,200.00	—	103,200.00
57 Millbury . . . . .	5,653	1.3	4,806,946	64,000.00	—	64,000.00
58 Spencer . . . . .	5,930	1.3	4,030,465	50,750.00	—	50,750.00
59 Easthampton . . . . .	11,261	1.2	13,510,880	161,500.00	—	161,500.00
60 Westborough . . . . .	5,789	1.2	3,959,685	96,950.00	50,219.76	46,730.24
61 Canton . . . . .	5,945	1.2	6,992,500	81,500.00	—	81,500.00
62 Brookline . . . . .	37,748	1.2	118,285,700	1,375,805.00	—	1,375,805.00
63 Montague . . . . .	7,675	1.1	9,678,996	110,000.00	—	110,000.00
64 Braintree . . . . .	10,580	1.1	13,440,056	146,250.00	—	146,250.00
65 Ludlow . . . . .	7,470	1.0	8,835,738	92,000.00	—	92,000.00
66 Clinton . . . . .	12,979	1.0	15,062,294	364,000.00	209,834.94	154,165.06
67 Middleborough . . . . .	8,453	1.0	7,891,595	79,950.00	—	79,950.00
68 Orange . . . . .	5,393	0.9	5,161,905	47,600.00	—	47,600.00

TABLE III. — *Relation of Indebtedness to Valuation — 1923 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Hingham . . .	5,604	0.9	\$10,430,328	\$92,500.00	—	\$92,500.00
70 Whitman . . .	7,147	0.9	6,967,081	61,000.00	—	61,000.00
71 Rockland . . .	7,544	0.6	7,440,307	47,000.00	—	47,000.00
72 Plymouth . . .	13,045	0.6	22,189,225	122,266.60	—	122,266.60
73 Webster . . .	13,258	0.1	10,049,890	9,000.00	—	9,000.00
74 Easton . . .	5,041	—	4,919,395	—	—	—
<b>74 Towns</b>	<b>703,404</b>	<b>—</b>	<b>\$974,811,475</b>	<b>\$28,832,267.68</b>	<b>\$2,168,896.92</b>	<b>\$26,663,370.76</b>



TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 121, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$250,000.00	—	\$900,000.00	—	—	\$151,325.00	\$28,166.00	—	\$900,000.00	—	—
Watertown	107,500.00	—	700,000.00	—	—	145,500.00	17,000.00	—	700,000.00	—	—
Arlington	181,000.00	\$12,000.00	400,000.00	—	—	62,000.00	11,000.00	—	440,000.00	—	—
Frammingham	593,000.00	60,000.00	575,000.00	\$64,800.00	—	65,500.00	17,000.00	—	650,000.00	\$277,800.00	—
Greenfield	100,000.00	40,000.00	210,000.00	—	—	46,000.00	7,000.00	—	210,000.00	—	—
Winthrop	—	—	300,000.00	—	—	41,473.00	10,000.00	\$1,625.00	335,000.00	—	—
Methuen	246,900.00	5,000.00	689,000.00	—	—	44,500.00	25,500.00	—	700,000.00	10,000.00	—
Weymouth	290,000.00	—	400,000.00	—	—	30,000.00	7,500.00	—	250,000.00	—	—
Southbridge	10,000.00	—	250,000.00	—	—	23,860.00	—	—	290,000.00	—	—
Milford	12,000.00	—	370,000.00	8,800.00	—	29,500.00	—	—	390,000.00	8,800.00	—
West Springfield	50,000.00	—	400,000.00	—	—	52,000.00	8,000.00	—	310,000.00	—	—
Webster	—	—	200,000.00	—	—	16,000.00	4,000.00	—	260,000.00	—	—
Plymouth	—	—	240,000.00	—	\$1,492.50	22,700.00	3,266.66	—	250,000.00	—	—
Wakefield	—	—	425,000.00	—	—	38,500.00	29,500.00	—	475,000.00	—	\$492.50
Clinton	239,200.00	132,200.00	295,000.00	—	—	16,500.00	4,500.00	1,000.00	285,000.00	—	—
Adams	60,000.00	—	350,000.00	—	—	50,000.00	—	—	400,000.00	—	—
Norwood	35,159.00	—	375,000.00	—	—	81,000.00	25,400.00	—	360,000.00	—	—
Easthampton	120,000.00	—	120,000.00	—	—	10,000.00	2,000.00	—	120,000.00	—	—
Danvers	—	7,000.00	100,000.00	—	—	29,000.00	6,200.00	—	160,000.00	—	—
Natick	55,000.00	24,000.00	385,753.89	—	—	49,400.00	10,000.00	—	330,000.00	—	—
Saugus	50,000.00	—	315,000.00	—	—	18,000.00	4,000.00	—	335,000.00	40,000.00	—
Dedham	—	—	200,000.00	—	—	32,575.00	—	—	200,000.00	—	—
Belmont	296,000.00	28,000.00	—	—	—	48,000.00	9,000.00	—	—	—	—
Braintree	—	—	250,000.00	—	—	21,250.00	—	—	300,000.00	—	—
Winchester	1,565,000.00	—	550,000.00	50,000.00	—	42,000.00	1,000.00	—	750,000.00	150,000.00	—
Northbridge	23,000.00	—	190,000.00	—	1,285.93	30,000.00	—	—	190,000.00	—	3,700.27
Amesbury	10,000.00	—	339,000.00	—	—	15,750.00	12,000.00	—	320,000.00	—	—
Palmer	40,000.00	—	100,000.00	—	—	20,000.00	—	—	100,000.00	—	—
Athol	75,000.00	—	150,000.00	—	—	39,500.00	11,000.00	—	150,000.00	3,000.00	—
Milton	240,000.00	—	300,000.00	—	—	24,000.00	10,000.00	—	300,000.00	—	—
North Attleborough	3,000.00	—	200,000.00	—	—	34,000.00	70,650.00	—	220,000.00	—	—
Ware	160,000.00	—	80,000.00	—	—	8,450.00	300.00	—	80,000.00	—	—
Middleborough	—	—	235,000.00	—	—	6,150.00	7,500.00	—	245,000.00	—	—

Bridgewater	17,750.00	-	70,000.00	13,000.00	-	20,000.00	95,000.00	2,000.00	-
Andover	410,000.00	-	260,000.00	35,500.00	-	35,500.00	260,000.00	-	-
Swampscott	9,000.00	19,000.00	290,000.00	120,000.00	-	8,200.00	290,000.00	-	-
Stonham	147,000.00	2,000.00	120,000.00	15,750.00	-	7,000.00	120,000.00	-	-
Montague	-	-	150,000.00	10,300.00	-	-	150,000.00	-	-
Rudson	8,500.00	50,000.00	60,000.00	8,000.00	-	13,350.00	60,000.00	-	-
Rockland	-	6,000.00	180,000.00	6,500.00	-	2,000.00	180,000.00	-	-
Ludlow	-	-	220,000.00	8,500.00	-	-	220,000.00	-	-
Reading	7,500.00	10,000.00	300,000.00	12,500.00	-	27,800.00	300,000.00	-	-
Marblehead	-	178,000.00	200,000.00	18,000.00	-	47,000.00	200,000.00	-	-
Fairhaven	10,000.00	-	200,000.00	28,835.00	-	28,835.00	200,000.00	-	-
Whitman	4,000.00	-	130,000.00	21,500.00	-	3,500.00	130,000.00	-	-
Maynard	-	-	20,000.00	13,000.00	-	-	20,000.00	-	-
Needham	312,500.00	-	350,000.00	21,400.00	-	10,000.00	350,000.00	-	-
Grafton	10,000.00	-	100,000.00	7,000.00	-	-	100,000.00	-	-
Stoughton	-	-	150,000.00	16,000.00	-	-	150,000.00	-	-
Franklin	-	-	150,000.00	13,000.00	-	-	150,000.00	-	-
Dartmouth	17,750.00	30,000.00	180,000.00	20,375.00	-	10,000.00	180,000.00	-	-
Concord	29,000.00	-	230,000.00	15,650.00	-	9,000.00	230,000.00	-	-
Lexington	2,000.00	1,750.00	400,000.00	36,850.00	-	17,000.00	400,000.00	-	-
Great Barrington	35,000.00	-	90,000.00	29,200.00	-	24,500.00	90,000.00	1,000.00	-
North Andover	136,000.00	-	194,000.00	9,000.00	-	-	194,000.00	-	-
Mansfield	-	-	180,000.00	6,000.00	-	84,000.00	180,000.00	-	-
Wellesley	250,000.00	-	200,000.00	37,500.00	-	13,500.00	200,000.00	-	-
Ipswich	21,000.00	-	161,400.00	11,400.00	-	10,000.00	161,400.00	-	-
Canton	8,000.00	-	100,000.00	16,500.00	-	6,000.00	100,000.00	-	-
Spencer	26,350.00	-	60,000.00	5,000.00	-	3,000.00	60,000.00	-	-
Windsor	40,000.00	-	110,000.00	14,000.00	-	5,500.00	110,000.00	-	-
Westborough	15,500.00	-	80,000.00	4,150.00	-	-	80,000.00	-	-
Abington	-	6,000.00	185,000.00	14,200.00	1,687.29	4,000.00	185,000.00	-	3,824.70
Chelmsford	35,318.00	-	40,000.00	23,580.00	-	-	40,000.00	-	-
Millbury	-	-	100,000.00	15,500.00	-	-	100,000.00	-	-
Hingham	76,000.00	-	100,000.00	4,500.00	-	-	100,000.00	-	-
Amherst	-	-	45,000.00	11,200.00	-	-	45,000.00	-	-
South Hadley	-	-	50,000.00	7,000.00	-	2,000.00	50,000.00	-	-
Walpole	42,500.00	-	250,000.00	36,000.00	-	9,000.00	250,000.00	-	-
Orange	-	-	110,000.00	13,800.00	-	-	110,000.00	-	-
Uxbridge	7,500.00	-	110,000.00	13,575.00	-	-	110,000.00	-	-
Draut	74,000.00	11,000.00	125,000.00	15,500.00	-	5,500.00	125,000.00	-	-
Easton	-	-	125,000.00	-	-	-	125,000.00	-	-
Agawam	-	-	170,000.00	27,500.00	-	6,500.00	170,000.00	-	-
74 Towns	\$5,563,927.00	\$621,950.00	\$17,008,153.89	\$2,049,848.00	\$4,465.72	\$672,532.66	\$17,358,000.00	\$492,600.00	\$12,431.51

<sup>1</sup> Includes \$25,000 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1923.*

Towns. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline . . . . .	\$30,468.07	\$25,695.35	\$4,772.72	—
Watertown . . . . .	11,967.77	7,139.47	1,327.69	\$3,500.61
Arlington . . . . .	10,282.24	6,618.25	1,110.30	2,553.69
Winthrop . . . . .	7,436.75	4,634.62	776.77	2,025.36
Weymouth . . . . .	676.49	—	676.49	—
Wakefield . . . . .	4,460.65	3,818.93	641.72	—
Saugus . . . . .	364.04	—	364.04	—
Dedham . . . . .	4,262.57	3,569.74	692.83	—
Belmont . . . . .	7,944.49	4,430.70	1,901.90	1,611.89
Braintree . . . . .	530.67	—	530.67	—
Winchester . . . . .	7,295.53	6,247.48	1,048.05	—
Milton . . . . .	7,656.34	5,203.06	965.46	1,487.82
Swampscott . . . . .	2,241.89	—	699.73	1,542.16
Stoneham . . . . .	3,666.61	1,983.62	619.16	1,063.83
Reading . . . . .	2,539.78	2,539.78	—	—
Needham . . . . .	496.83	—	496.83	—
Lexington . . . . .	2,992.69	1,946.55	—	1,046.14
Wellesley . . . . .	5,290.31	4,462.16	828.15	—
Canton . . . . .	331.05	—	331.05	—
Hingham . . . . .	394.17	—	394.17	—
<b>Totals . . . . .</b>	<b>\$111,298.94</b>	<b>\$78,289.71</b>	<b>\$18,177.73</b>	<b>\$14,831.50</b>

The following towns over 5,000 population made no sinking and loan fund payments in 1923 to the State on account of grade crossings and Metropolitan sewer, park and water systems: —

Abington	Easthampton	Methuen	Southbridge
Adams	Easton	Middleborough	South Hadley
Agawam	Fairhaven	Milford	Spencer
Amesbury	Framingham	Millbury	Stoughton
Amherst	Franklin	Montague	Uxbridge
Andover	Grafton	Natick	Walpole
Athol	Great Barrington	North Andover	Ware
Bridgewater	Greenfield	North Attleborough	Webster
Chelmsford	Hudson	Northbridge	Westborough
Clinton	Ipswich	Norwood	West Springfield
Concord	Ludlow	Orange	Whitman
Danvers	Mansfield	Palmer	Winchendon
Dartmouth	Marblehead	Plymouth	
Draeut	Maynard	Rockland	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . . . .	\$209,959.07	\$179,491.00	—	\$30,468.07	85.5	—	14.5
Watertown . . . . .	174,467.77	162,500.00	—	11,967.77	93.1	—	6.9
Arlington . . . . .	85,632.24	62,500.00	\$12,850.00	10,282.24	73.0	15.0	12.0
Framingham . . . . .	83,000.00	82,500.00	500.00	—	99.4	0.6	—
Greenfield . . . . .	53,000.00	53,000.00	—	—	100.0	—	—
Winthrop . . . . .	60,534.75	53,098.00	—	7,436.75	87.7	—	12.3
Methuen . . . . .	76,679.70	70,000.00	6,679.70	—	91.3	8.7	—
Weymouth . . . . .	33,476.49	32,500.00	300.00	676.49	97.1	0.9	2.0
Southbridge . . . . .	23,860.00	23,860.00	—	—	100.0	—	—
Milford . . . . .	29,500.00	29,500.00	—	—	100.0	—	—
West Springfield . . . . .	72,200.00	60,000.00	12,200.00	—	83.1	16.9	—
Webster . . . . .	20,000.00	20,000.00	—	—	100.0	—	—
Plymouth . . . . .	25,966.66	25,966.66	—	—	100.0	—	—
Wakefield . . . . .	72,460.65	68,000.00	—	4,460.65	93.8	—	6.2
Clinton . . . . .	20,500.00	20,500.00	—	—	100.0	—	—
Adams . . . . .	40,000.00	40,000.00	—	—	100.0	—	—
Norwood . . . . .	106,400.00	106,400.00	—	—	100.0	—	—
Easthampton . . . . .	12,000.00	12,000.00	—	—	100.0	—	—
Danvers . . . . .	43,855.26	35,200.00	8,655.26	—	80.3	19.7	—
Natick . . . . .	42,429.98	24,400.00	18,029.98	—	57.5	42.5	—
Saugus . . . . .	22,364.04	22,000.00	—	364.04	98.4	—	1.6
Dedham . . . . .	36,837.57	32,575.00	—	4,262.57	88.4	—	11.6
Belmont . . . . .	67,261.82	57,000.00	2,317.33	7,944.49	84.7	3.5	11.8
Braintree . . . . .	21,780.67	21,250.00	—	530.67	97.6	—	2.4
Winchester . . . . .	50,295.53	43,000.00	—	7,295.53	85.5	—	14.5
Northbridge . . . . .	30,000.00	30,000.00	—	—	100.0	—	—
Amesbury . . . . .	27,750.00	27,750.00	—	—	100.0	—	—
Palmer . . . . .	20,000.00	20,000.00	—	—	100.0	—	—
Athol . . . . .	50,500.00	50,500.00	—	—	100.0	—	—
Milton . . . . .	41,656.34	34,000.00	—	7,656.34	81.6	—	18.4
North Attleborough . . . . .	36,876.65	34,650.00	2,226.65	—	94.0	6.0	—
Ware . . . . .	8,750.00	8,750.00	—	—	100.0	—	—
Middleborough . . . . .	13,650.00	13,650.00	—	—	100.0	—	—
Bridgewater . . . . .	13,000.00	13,000.00	—	—	100.0	—	—
Andover . . . . .	47,250.00	45,500.00	1,750.00	—	96.3	3.7	—
Swampscott . . . . .	79,591.89	77,350.00	—	2,241.89	97.2	—	2.8
Stoneham . . . . .	26,416.61	22,750.00	—	3,666.61	86.1	—	13.9
Montague . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Hudson . . . . .	23,650.00	23,650.00	—	—	100.0	—	—
Rockland . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Ludlow . . . . .	8,500.00	8,500.00	—	—	100.0	—	—
Reading . . . . .	42,839.78	40,300.00	—	2,539.78	94.1	—	5.9
Marblehead . . . . .	22,000.00	22,000.00	—	—	100.0	—	—
Fairhaven . . . . .	28,835.00	28,835.00	—	—	100.0	—	—
Whitman . . . . .	25,000.00	25,000.00	—	—	100.0	—	—
Maynard . . . . .	13,000.00	13,000.00	—	—	100.0	—	—
Needham . . . . .	31,896.83	31,400.00	—	496.83	98.4	—	1.6
Grafton . . . . .	7,000.00	7,000.00	—	—	100.0	—	—
Stoughton . . . . .	27,000.00	27,000.00	—	—	100.0	—	—
Franklin . . . . .	23,000.00	23,000.00	—	—	100.0	—	—
Dartmouth . . . . .	29,375.00	29,375.00	—	—	100.0	—	—
Concord . . . . .	34,370.00	24,650.00	9,720.00	—	71.7	28.3	—
Lexington . . . . .	66,342.69	63,350.00	—	2,992.69	95.5	—	4.5
Great Barrington . . . . .	29,200.00	29,200.00	—	—	100.0	—	—
North Andover . . . . .	13,000.00	13,000.00	—	—	100.0	—	—
Mansfield . . . . .	32,500.00	25,500.00	7,000.00	—	78.5	21.5	—
Wellesley . . . . .	52,790.31	47,500.00	—	5,290.31	90.0	—	10.0
Ipswich . . . . .	25,590.49	20,100.00	5,490.49	—	78.5	21.5	—
Canton . . . . .	22,831.05	22,500.00	—	331.05	98.6	—	1.4
Spencer . . . . .	8,000.00	8,000.00	—	—	100.0	—	—
Winchendon . . . . .	19,500.00	19,500.00	—	—	100.0	—	—
Westborough . . . . .	8,550.00	4,150.00	4,400.00	—	48.5	51.5	—
Abington . . . . .	18,200.00	18,200.00	—	—	100.0	—	—
Chelmsford . . . . .	23,580.00	23,580.00	—	—	100.0	—	—
Millbury . . . . .	15,500.00	15,500.00	—	—	100.0	—	—
Hingham . . . . .	4,894.17	4,500.00	—	394.17	91.9	—	8.1
Amherst . . . . .	11,920.00	11,920.00	—	—	100.0	—	—
South Hadley . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Walpole . . . . .	45,000.00	45,000.00	—	—	100.0	—	—
Orange . . . . .	13,800.00	13,800.00	—	—	100.0	—	—
Uxbridge . . . . .	19,075.00	19,075.00	—	—	100.0	—	—
Dracut . . . . .	15,500.00	15,500.00	—	—	100.0	—	—
Easton . . . . .	—	—	—	—	—	—	—
Agawam . . . . .	34,000.00	34,000.00	—	—	100.0	—	—
<b>74 Towns</b> . . . . .	<b>\$2,701,144.01</b>	<b>\$2,497,725.66</b>	<b>\$92,119.41</b>	<b>\$111,298.94</b>	<b>92.5</b>	<b>3.4</b>	<b>4.1</b>

<sup>1</sup> Serial loans amounting to \$1,500 were paid from sinking funds.

<sup>2</sup> Serial loans amounting to \$4,000 were paid from proceeds of sale of High School lot.

<sup>3</sup> Includes \$720 paid Hampden County on account of Connecticut River Bridge.





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**DIVISION C**

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**CASH BALANCES**

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TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1923						CASH AT END OF 1923					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . . . .	\$383,311.08	\$379,273.07	—	\$3,826.28	\$211.73	—	\$218,042.76	\$212,615.19	—	\$4,813.51	\$614.06	—
Watertown . . . . .	240,695.28	240,668.73	—	—	—	\$26.55	235,872.24	235,851.42	—	20.82	—	—
Arlington . . . . .	56,887.49	51,769.94	\$30.95	—	—	5,086.60	94,530.21	89,105.66	\$20.95	—	—	\$5,403.60
Frammingham . . . . .	241,144.23	236,304.09	23.40	3,791.31	1,025.43	—	206,293.10	197,883.10	295.51	7,652.76	93.90	367.83
Greenfield . . . . .	255,089.71	254,069.08	—	—	1,020.63	—	205,842.21	204,815.83	—	—	1,026.38	—
Winthrop . . . . .	76,046.16	75,992.17	—	—	—	53.99	84,469.49	84,325.79	—	—	—	143.70
Methuen . . . . .	66,990.36	65,933.40	1,056.96	—	—	—	134,984.95	127,867.48	117.47	—	7,000.00	—
Weymouth . . . . .	36,327.70	36,039.15	—	—	183.17	105.38	283,498.17	283,067.00	—	—	335.79	95.38
Southbridge . . . . .	92,679.51	92,545.17	—	25.00	31.98	77.36	19,811.52	19,661.52	—	—	47.29	102.71
Milford . . . . .	50,268.39	50,268.39	—	—	—	—	41,913.72	41,913.72	—	—	—	—
West Springfield . . . . .	280,130.37	271,277.17	711.67	—	8,131.53	—	192,758.77	191,773.33	37.54	—	947.90	—
Webster . . . . .	64,085.55	62,235.42	—	—	1,850.13	—	22,346.59	21,292.58	—	—	1,054.01	—
Plymouth . . . . .	25,711.18	25,711.18	—	—	—	—	60,928.47	60,928.47	—	—	—	—
Wakefield . . . . .	247,145.47	242,270.69	—	—	425.00	4,449.78	302,659.33	296,919.83	—	—	425.00	5,614.50
Clinton . . . . .	66,004.06	66,521.61	—	82.45	—	—	55,362.73	52,924.64	—	38.09	—	2,400.00
Adams . . . . .	362,338.11	361,084.63	—	—	673.48	—	114,055.36	113,812.40	—	—	—	—
Norwood . . . . .	72,768.72	70,756.31	—	600.00	—	1,412.41	116,382.99	114,323.15	—	600.00	242.96	1,459.84
Easthampton . . . . .	121,369.76	121,162.14	—	207.62	—	—	244,463.34	244,157.69	—	305.65	—	—
Danvers . . . . .	80,698.33	80,573.85	—	—	124.48	—	75,113.04	75,021.68	—	—	91.36	—
Natick . . . . .	53,015.22	52,465.83	177.57	—	254.32	117.50	147,783.13	147,279.30	177.57	—	166.26	160.00
Saugus . . . . .	27,245.98	27,245.98	—	—	—	—	19,152.24	19,152.24	—	—	—	—
Dedham . . . . .	116,804.42	115,141.42	—	—	652.14	1,010.86	127,351.23	124,760.66	—	—	1,600.62	989.95
Belmont . . . . .	150,591.80	146,406.38	869.72	85.00	2,830.70	400.00	138,949.71	137,035.82	983.89	150.00	—	780.00
Braintree . . . . .	139,468.13	138,889.84	—	—	578.29	—	133,231.02	132,647.41	—	—	583.61	—
Winchester . . . . .	334,083.89	331,327.89	—	59.70	2,696.30	—	452,750.99	450,052.75	—	—	2,698.24	—
Northbridge . . . . .	28,012.37	28,012.37	—	—	—	—	13,630.42	13,630.42	—	—	—	—
Amesbury . . . . .	17,468.96	17,468.96	—	—	—	—	14,432.56	14,432.56	—	—	—	—
Palmer . . . . .	138,475.62	138,475.62	—	—	—	—	66,137.37	66,137.37	—	—	—	—
Athol . . . . .	184,596.29	184,551.05	—	—	—	65.24	71,902.15	71,836.91	—	—	—	65.24
Milton . . . . .	97,290.30	95,115.52	—	—	1,246.94	927.84	183,630.85	168,097.24	—	—	14,495.45	1,038.16
North Attleborough . . . . .	30,069.41	25,821.48	2,857.99	—	—	1,357.30	28,871.02	27,412.37	—	—	32.64	1,426.01
Ware . . . . .	20,825.78	20,770.59	—	—	40.04	15.15	118,353.94	118,273.30	—	—	—	80.64
Middleborough . . . . .	18,000.28	17,987.28	—	—	—	13.00	21,497.81	21,450.81	—	—	—	47.00







## PART III

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### TOWNS UNDER 5,000 POPULATION



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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1923**

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
<b>REVENUE.</b>	<b>\$314,990.72</b>	<b>\$117,813.85</b>	<b>\$149,393.45</b>	<b>\$104,989.34</b>
<b>General</b>	<b>299,713.01</b>	<b>98,801.48</b>	<b>122,290.67</b>	<b>95,795.83</b>
Taxes . . . . .	296,254.66	83,443.41	121,678.11	87,100.12
Property, poll, and income	290,462.99	79,527.05	117,098.14	78,635.41
Corporation, bank, etc.	5,791.66	3,916.36	4,479.97	8,464.71
Licenses and permits	2,377.00	32.00	144.25	140.00
Fines and forfeits	345.00	69.57	118.16	207.53
Grants and gifts	736.36	15,256.70	450.15	8,348.18
For expenses	736.36	15,256.70	450.15	8,348.18
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>15,277.71</b>	<b>19,012.37</b>	<b>27,102.78</b>	<b>9,193.51</b>
Special assessments	—	—	—	687.51
To meet expenses	—	—	—	687.51
To meet outlays	—	—	—	—
Privileges	249.00	—	—	—
Departmental	12,450.74	6,509.12	9,736.08	6,503.64
General government	329.95	289.28	1,575.00	1,199.36
Protection of persons and property	1,699.03	483.66	211.62	870.67
Health and sanitation	577.14	—	310.71	—
Highways	25.00	338.18	475.00	1,025.00
Charities	6,729.33	4,085.35	4,041.46	3,106.17
Soldiers' benefits	1,218.00	234.00	2,408.37	144.00
Schools	1,797.25	1,078.65	713.92	138.44
Libraries	—	—	—	20.00
Recreation	—	—	—	—
Unclassified	75.04	—	—	—
Public service enterprises	—	9,188.43	13,882.20	—
Electric light	—	—	—	—
Water	—	9,188.43	13,882.20	—
All other	—	—	—	—
Cemeteries	903.97	2,368.07	—	—
Interest	1,674.00	946.75	3,484.50	2,002.36
On sinking funds	—	—	665.34	—
On trust and investment funds	658.64	—	928.19	38.25
All other	1,015.36	946.75	1,890.97	1,964.11
<b>NON-REVENUE.</b>	<b>\$252,741.32</b>	<b>\$47,609.77</b>	<b>\$145,298.10</b>	<b>\$73,617.14</b>
<b>Offsets to outlays</b>	<b>846.00</b>	<b>36.61</b>	<b>1,369.14</b>	<b>475.54</b>
Departmental	846.00	36.61	—	475.54
Public service enterprises	—	—	1,369.14	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>195,000.00</b>	<b>32,000.00</b>	<b>105,000.00</b>	<b>60,000.00</b>
Loans, general purposes	20,000.00	—	13,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	175,000.00	32,000.00	92,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>765.98</b>	<b>996.21</b>	<b>4,340.50</b>	<b>1,078.72</b>
From sinking funds	—	—	3,000.00	—
All other	765.98	996.21	1,340.50	1,078.72
<b>Refunds</b>	<b>596.54</b>	<b>1,353.95</b>	<b>5,395.70</b>	<b>10.82</b>
<b>Agency, trust, and investment</b>	<b>55,532.80</b>	<b>13,223.00</b>	<b>29,192.76</b>	<b>12,052.06</b>
Taxes and licenses for State	25,008.00	8,595.00	11,748.00	8,184.00
Taxes for county	28,346.85	2,572.47	5,786.56	3,840.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,178.95	2,055.53	11,658.20	28.02
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$315,836.72	\$117,850.46	\$150,762.59	\$105,464.88
Premiums	—	—	—	—
Municipal indebtedness	195,000.00	32,000.00	105,000.00	60,000.00
Transfers and refunds	1,362.52	2,350.16	9,736.20	1,089.54
Agency, trust, and investment	55,532.80	13,223.00	29,192.76	12,052.06
<b>Total receipts</b>	<b>\$567,732.04</b>	<b>\$165,423.62</b>	<b>\$294,691.55</b>	<b>\$178,606.48</b>
Balance on hand, including funds	22,527.14	5,374.10	6,892.10	5,663.44
<b>GRAND TOTAL</b>	<b>\$590,259.18</b>	<b>\$170,797.72</b>	<b>\$301,583.65</b>	<b>\$184,269.92</b>

Graded According to Population of 1920.

PAYMENTS.	Barnstable POPULATION 4,836	Monson POPULATION 4,826	Randolph POPULATION 4,756	Tewksbury POPULATION 4,450
<b>Maintenance</b>	<b>\$199,734.76</b>	<b>\$109,734.12</b>	<b>\$125,888.46</b>	<b>\$86,622.00</b>
<i>Departmental</i>	<i>198,317.48</i>	<i>103,955.57</i>	<i>116,282.96</i>	<i>86,597.00</i>
General government	13,578.64	5,501.25	9,098.35	10,277.50
Protection of persons and property	18,834.74	4,441.23	9,147.49	7,005.58
Health and sanitation	10,213.96	2,079.68	4,438.40	1,723.50
Highways	33,603.88	27,939.81	16,622.98	20,088.95
Charities	27,409.77	9,404.07	10,855.34	4,116.50
Soldiers' benefits	1,239.23	264.00	2,492.00	144.00
Schools	87,526.82	52,570.46	59,830.63	41,012.94
Libraries	1,000.00	500.00	150.00	1,201.53
Recreation	35.15	—	—	336.00
Pensions	—	—	—	—
Unclassified	4,875.29	1,255.07	3,647.77	690.50
<i>Public service enterprises</i>	<i>—</i>	<i>3,452.85</i>	<i>9,605.50</i>	<i>25.00</i>
Electric light	—	—	—	—
Water	—	3,452.85	9,605.50	—
All other	—	—	—	25.00
<i>Cemeteries</i>	<i>1,417.28</i>	<i>2,325.70</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>6,851.40</b>	<b>717.88</b>	<b>5,385.61</b>	<b>4,176.63</b>
<i>Loans, general purposes</i>	<i>6,851.40</i>	<i>717.88</i>	<i>4,865.61</i>	<i>4,176.63</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>520.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>109,313.10</b>	<b>1,756.27</b>	<b>14,547.28</b>	<b>5,450.22</b>
<i>Departmental</i>	<i>109,175.85</i>	<i>848.87</i>	<i>11,103.25</i>	<i>6,450.22</i>
General government	—	—	—	230.00
Protection of persons and property	223.84	—	7,688.00	42.00
Health and sanitation	504.08	—	—	—
Highways	93,513.74	848.87	3,415.25	5,178.22
Charities	823.45	—	—	—
Schools	13,575.97	—	—	—
Libraries	—	—	—	—
Recreation	534.77	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,444.03</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,444.03	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>137.25</i>	<i>907.40</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>194,000.00</b>	<b>37,000.00</b>	<b>102,600.00</b>	<b>65,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>2,000.00</i>	<i>7,600.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>35,000.00</i>	<i>92,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>765.98</b>	<b>996.21</b>	<b>4,340.50</b>	<b>1,078.72</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>765.98</i>	<i>996.21</i>	<i>4,340.50</i>	<i>1,078.72</i>
<b>Refunds</b>	<b>596.54</b>	<b>1,353.95</b>	<b>5,395.70</b>	<b>10.82</b>
<b>Agency, trust, and investment</b>	<b>55,587.12</b>	<b>13,223.00</b>	<b>26,986.84</b>	<b>12,052.06</b>
<i>Taxes and licenses for State</i>	<i>25,008.00</i>	<i>8,595.00</i>	<i>11,748.00</i>	<i>8,184.00</i>
<i>Taxes for county</i>	<i>28,345.85</i>	<i>2,572.47</i>	<i>5,786.56</i>	<i>3,840.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,233.27</i>	<i>2,055.53</i>	<i>9,452.28</i>	<i>28.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$206,586.16	\$110,452.00	\$131,274.07	\$90,798.63
Permanent debt (except from sinking funds)	19,000.00	2,000.00	7,600.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	109,313.10	1,756.27	14,547.28	5,450.22
Permanent debt from sinking funds	—	—	3,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	35,000.00	92,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,362.52	2,350.16	9,736.20	1,089.54
Agency, trust, and investment	55,587.12	13,223.00	26,986.84	12,052.06
<b>Total payments</b>	<b>\$566,848.90</b>	<b>\$164,781.43</b>	<b>\$285,144.39</b>	<b>\$174,390.45</b>
Balance on hand, including funds	23,410.28	6,016.29	16,439.26	9,879.47
<b>GRAND TOTAL</b>	<b>\$590,259.18</b>	<b>\$170,797.72</b>	<b>\$301,583.65</b>	<b>\$184,269.92</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Wareham POPULATION 4,415	Blackstone POPULATION 4,299	Provincetown POPULATION 4,246	Foxborough POPULATION 4,136
<b>REVENUE.</b>	<b>\$203,450.25</b>	<b>\$75,357.13</b>	<b>\$121,463.85</b>	<b>\$117,380.46</b>
<b>General</b>	<b>185,983.06</b>	<b>71,770.86</b>	<b>98,296.60</b>	<b>110,685.00</b>
Taxes . . . . .	180,529.99	66,364.75	97,044.37	109,842.63
Property, poll, and income	168,169.77	65,052.16	91,359.06	104,040.37
Corporation, bank, etc.	12,860.22	1,312.59	5,685.31	5,802.26
Licenses and permits	2,403.80	815.00	331.50	174.60
Fines and forfeits	1,855.50	78.64	360.00	20.00
Grants and gifts	1,193.77	4,512.47	560.73	647.87
For expenses	1,193.77	4,512.47	560.73	647.87
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>17,467.19</b>	<b>3,586.27</b>	<b>23,167.25</b>	<b>6,695.46</b>
Special assessments	269.20	—	—	787.49
To meet expenses	269.20	—	—	628.93
To meet outlays	—	—	—	158.56
Privileges	725.00	—	1,266.80	—
Departmental	11,119.03	3,506.02	6,462.38	2,974.22
General government	228.90	—	1,834.40	60
Protection of persons and property	217.45	17.20	105.48	136.21
Health and sanitation	2.75	—	351.43	—
Highways	830.91	10.50	232.40	837.00
Charities	2,223.78	697.17	1,641.64	102.00
Soldiers' benefits	1,344.00	306.00	436.00	886.00
Schools	5,868.24	2,474.65	1,660.53	1,012.41
Libraries	—	—	200.50	—
Recreation	400.00	—	—	—
Unclassified	3.00	.50	—	—
Public service enterprises	1,117.91	—	12,970.26	—
Electric light	—	—	—	—
Water	—	—	12,970.26	—
All other	1,117.91	—	—	—
Cemeteries	2,577.37	—	1,600.69	—
Interest	1,658.68	80.25	867.12	2,933.75
On sinking funds	—	—	—	—
On trust and investment funds	40.63	—	398.45	669.12
All other	1,618.05	80.25	468.67	2,264.63
<b>NON-REVENUE.</b>	<b>\$64,784.35</b>	<b>\$87,234.85</b>	<b>\$125,597.04</b>	<b>\$158,589.96</b>
<b>Offsets to outlays</b>	<b>4,663.00</b>	<b>—</b>	<b>800.00</b>	<b>11,654.97</b>
Departmental	4,663.00	—	800.00	11,654.97
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>75,000.00</b>	<b>92,000.00</b>	<b>120,000.00</b>
Loans, general purposes	—	—	2,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	75,000.00	90,000.00	120,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>40.63</b>	<b>—</b>	<b>623.86</b>	<b>637.93</b>
From sinking funds	—	—	—	—
All other	40.63	—	623.86	637.93
<b>Refunds</b>	<b>409.32</b>	<b>1.50</b>	<b>181.91</b>	<b>2,314.88</b>
<b>Agency, trust, and investment</b>	<b>39,671.40</b>	<b>12,233.35</b>	<b>31,991.27</b>	<b>23,982.18</b>
Taxes and licenses for State	22,281.54	9,023.84	11,628.00	10,650.00
Taxes for county	14,604.63	3,200.00	11,536.10	5,878.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,885.18	9.51	8,827.17	7,453.77
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$208,113.25	\$75,357.13	\$122,263.85	\$129,035.43
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	75,000.00	92,000.00	120,000.00
Transfers and refunds	449.95	1.50	805.77	2,952.81
Agency, trust, and investment	39,671.40	12,233.35	31,991.27	23,982.18
<b>Total receipts</b>	<b>\$268,234.60</b>	<b>\$162,591.98</b>	<b>\$247,060.89</b>	<b>\$275,970.42</b>
Balance on hand, including funds	83,172.90	1,093.04	1,755.63	16,508.55
<b>GRAND TOTAL</b>	<b>\$351,407.50</b>	<b>\$163,685.02</b>	<b>\$248,816.52</b>	<b>\$292,478.97</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Wareham POPULATION 4,415	Blackstone POPULATION 4,299	Provincetown POPULATION 4,246	Foxborough POPULATION 4,136
<b>Maintenance</b>	<b>\$162,425.70</b>	<b>\$65,769.10</b>	<b>\$110,227.10</b>	<b>\$97,440.71</b>
<i>Departmental</i>	<i>158,975.07</i>	<i>65,769.10</i>	<i>92,913.15</i>	<i>97,440.71</i>
General government	11,048.68	4,545.71	5,581.95	5,156.88
Protection of persons and property	11,754.87	2,160.94	5,299.66	13,863.06
Health and sanitation	9,041.42	962.00	5,311.04	4,054.48
Highways	25,640.05	10,948.21	12,837.60	17,813.66
Charities	11,728.07	3,482.94	12,227.37	5,692.15
Soldiers' benefits	3,280.17	478.00	479.50	870.00
Schools	81,411.39	40,816.50	45,427.40	46,844.12
Libraries	2,000.00	634.84	1,367.23	1,969.75
Recreation	1,019.82	—	507.75	138.25
Pensions	—	—	—	—
Unclassified	2,050.60	1,739.96	873.65	1,038.36
<i>Public service enterprises</i>	<i>189.81</i>	<i>—</i>	<i>15,173.38</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	15,173.38	—
All other	189.81	—	—	—
<i>Cemeteries</i>	<i>3,260.82</i>	<i>—</i>	<i>2,140.57</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,338.78</b>	<b>5,367.79</b>	<b>3,575.75</b>	<b>3,598.71</b>
<i>Loans, general purposes</i>	<i>7,338.78</i>	<i>5,367.79</i>	<i>2,345.75</i>	<i>3,598.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,230.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>5,867.83</b>	<b>507.10</b>	<b>6,473.90</b>	<b>11,745.92</b>
<i>Departmental</i>	<i>5,067.83</i>	<i>507.10</i>	<i>3,370.70</i>	<i>11,745.92</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,582.33	—	3,370.70	7,893.28
Charities	—	—	—	—
Schools	1,485.50	507.10	—	3,852.64
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,103.20</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,103.20	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>59,550.00</b>	<b>73,581.92</b>	<b>84,100.00</b>	<b>129,750.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>39,550.00</i>	<i>5,000.00</i>	<i>6,200.00</i>	<i>4,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>67,000.00</i>	<i>76,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,581.92</i>	<i>1,900.00</i>	<i>—</i>
<b>Transfers</b>	<b>40.63</b>	<b>—</b>	<b>623.86</b>	<b>637.93</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40.63</i>	<i>—</i>	<i>623.86</i>	<i>637.93</i>
<b>Refunds</b>	<b>409.32</b>	<b>1.50</b>	<b>181.91</b>	<b>2,314.88</b>
<b>Agency, trust, and investment</b>	<b>39,671.40</b>	<b>12,233.35</b>	<b>31,967.34</b>	<b>24,155.29</b>
<i>Taxes and licenses for State</i>	<i>22,281.54</i>	<i>9,023.84</i>	<i>11,628.00</i>	<i>10,650.00</i>
<i>Taxes for county</i>	<i>14,504.68</i>	<i>3,200.00</i>	<i>11,536.10</i>	<i>5,878.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,885.18</i>	<i>9.51</i>	<i>8,803.24</i>	<i>7,626.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$169,764.48	\$71,136.89	\$113,802.85	\$101,039.42
Permanent debt (except from sinking funds)	39,550.00	5,000.00	6,200.00	4,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,867.83	507.10	6,473.90	11,745.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	68,581.92	77,900.00	125,000.00
Transfers (except to sinking funds) and refunds	449.95	1.50	805.77	2,952.81
Agency, trust, and investment	39,671.40	12,233.35	31,967.34	24,155.29
<b>Total payments</b>	<b>\$275,303.66</b>	<b>\$157,460.76</b>	<b>\$237,149.86</b>	<b>\$269,643.44</b>
<i>Balance on hand, including funds</i>	<i>76,103.84</i>	<i>6,224.26</i>	<i>11,666.66</i>	<i>22,835.53</i>
<b>GRAND TOTAL</b>	<b>\$351,407.50</b>	<b>\$163,685.02</b>	<b>\$248,816.52</b>	<b>\$292,478.97</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
<b>REVENUE.</b>	<b>\$125,982.06</b>	<b>\$147,881.89</b>	<b>\$111,220.41</b>	<b>\$194,423.92</b>
<b>General</b>	<b>119,345.72</b>	<b>114,285.51</b>	<b>105,175.22</b>	<b>159,138.25</b>
<i>Taxes</i>	<i>116,055.79</i>	<i>112,289.24</i>	<i>102,296.92</i>	<i>158,660.27</i>
Property, poll, and income	100,671.69	103,878.93	97,333.22	153,986.67
Corporation, bank, etc.	15,364.10	8,410.31	4,963.70	4,673.60
<i>Licenses and permits</i>	<i>62.00</i>	<i>56.00</i>	<i>50.50</i>	<i>21.50</i>
<i>Fines and forfeits</i>	<i>2,589.00</i>	<i>81.29</i>	<i>23.45</i>	<i>95.00</i>
<i>Grants and gifts</i>	<i>658.93</i>	<i>1,858.98</i>	<i>2,804.35</i>	<i>361.48</i>
For expenses	658.93	1,858.98	2,804.35	361.48
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>6,636.34</b>	<b>33,596.38</b>	<b>6,045.19</b>	<b>35,285.67</b>
<i>Special assessments</i>	—	—	—	<i>429.20</i>
To meet expenses	—	—	—	429.20
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>100.00</i>	—	—	—
<i>Departmental</i>	<i>4,412.04</i>	<i>2,336.72</i>	<i>3,090.85</i>	<i>5,487.05</i>
General government	961.30	—	78.00	1,297.47
Protection of persons and property	113.17	301.20	578.62	75.60
Health and sanitation	30.00	97.86	108.03	329.28
Highways	—	2.00	—	—
Charities	527.49	778.45	1,859.65	1,970.78
Soldiers' benefits	758.00	132.00	306.00	1,735.92
Schools	1,954.58	858.98	63.54	—
Libraries	—	166.23	9.01	70.63
Recreation	—	—	—	—
Unclassified	67.50	—	88.00	7.37
<i>Public service enterprises</i>	—	<i>25,035.36</i>	—	<i>22,331.78</i>
Electric light	—	25,035.36	—	—
Water	—	—	—	21,064.43
All other	—	—	—	1,267.35
<i>Cemeteries</i>	<i>275.00</i>	<i>832.73</i>	<i>1,230.06</i>	<i>1,707.66</i>
<i>Interest</i>	<i>1,849.30</i>	<i>5,391.57</i>	<i>1,734.28</i>	<i>5,329.98</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	944.54	133.10	878.01
All other	1,849.30	4,447.03	1,601.18	4,451.97
<b>NON-REVENUE.</b>	<b>\$162,474.64</b>	<b>\$87,310.41</b>	<b>\$108,777.29</b>	<b>\$228,279.38</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>303.75</b>	<b>—</b>	<b>18,314.91</b>
<i>Departmental</i>	—	—	—	<i>17,516.37</i>
<i>Public service enterprises</i>	—	<i>303.75</i>	—	<i>798.54</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>132,000.00</b>	<b>65,000.00</b>	<b>92,000.00</b>	<b>180,001.00</b>
<i>Loans, general purposes</i>	<i>42,000.00</i>	—	<i>7,000.00</i>	<i>30,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>65,000.00</i>	<i>85,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>1.00</i>
<b>Transfers</b>	<b>—</b>	<b>2,674.98</b>	<b>251.00</b>	<b>—</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>2,674.98</i>	<i>251.00</i>	—
<b>Refunds</b>	<b>4,472.45</b>	<b>2,248.74</b>	<b>1,005.21</b>	<b>286.12</b>
<b>Agency, trust, and investment</b>	<b>26,002.19</b>	<b>17,082.94</b>	<b>15,521.08</b>	<b>29,677.35</b>
<i>Taxes and licenses for State</i>	<i>14,894.03</i>	<i>10,029.00</i>	<i>9,738.00</i>	<i>13,908.00</i>
<i>Taxes for county</i>	<i>9,830.48</i>	<i>4,219.00</i>	<i>3,709.00</i>	<i>9,650.98</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,277.68</i>	<i>2,834.94</i>	<i>2,074.08</i>	<i>6,118.37</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$125,982.06	\$148,185.64	\$111,220.41	\$212,738.83
Premiums	—	—	—	1.00
Municipal indebtedness	132,000.00	65,000.00	92,000.00	180,000.00
Transfers and refunds	4,472.45	4,233.72	1,256.21	286.12
Agency, trust, and investment	26,002.19	17,082.94	15,521.08	29,677.35
<b>Total receipts</b>	<b>\$288,456.70</b>	<b>\$235,192.30</b>	<b>\$219,997.70</b>	<b>\$422,703.30</b>
<i>Balance on hand, including funds</i>	<i>9,095.79</i>	<i>58,912.09</i>	<i>20,098.96</i>	<i>10,233.83</i>
<b>GRAND TOTAL</b>	<b>\$297,552.49</b>	<b>\$294,104.39</b>	<b>\$240,096.66</b>	<b>\$432,937.13</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Lee POPULATION 4,085	Templeton POPULATION 4,019	Auburn POPULATION 3,891	Rockport POPULATION 3,878
<b>Maintenance</b>	<b>\$98,534.68</b>	<b>\$97,461.93</b>	<b>\$107,782.89</b>	<b>\$144,657.49</b>
<i>Departmental</i>	<i>97,689.68</i>	<i>79,981.61</i>	<i>105,729.83</i>	<i>124,178.92</i>
General government	7,014.96	6,376.25	7,429.98	13,953.61
Protection of persons and property	3,563.86	6,516.21	3,629.27	15,100.30
Health and sanitation	2,211.49	2,087.29	4,997.39	4,107.18
Highways	18,385.96	10,309.03	15,914.97	22,283.40
Charities	10,238.90	4,877.68	6,747.01	15,074.93
Soldiers' benefits	725.00	215.00	860.00	2,398.75
Schools	51,235.88	45,121.74	63,994.06	45,586.11
Libraries	1,938.71	2,165.73	1,184.29	2,951.96
Recreation	213.01	—	—	725.35
Pensions	—	—	—	—
Unclassified	2,161.91	2,262.58	972.86	1,997.33
<i>Public service enterprises</i>	<i>—</i>	<i>18,803.20</i>	<i>3.86</i>	<i>17,783.96</i>
Electric light	—	15,803.20	—	—
Water	—	—	—	16,816.57
All other	—	—	3.36	967.39
<i>Cemeteries</i>	<i>845.00</i>	<i>1,727.22</i>	<i>2,049.70</i>	<i>2,694.61</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>4,771.13</b>	<b>7,054.64</b>	<b>4,895.93</b>	<b>6,144.30</b>
<i>Loans, general purposes</i>	<i>4,771.13</i>	<i>6,646.58</i>	<i>4,864.43</i>	<i>5,161.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>408.06</i>	<i>—</i>	<i>982.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>31.50</i>	<i>—</i>
<b>Outlays</b>	<b>55,139.40</b>	<b>64,513.62</b>	<b>25,889.10</b>	<b>18,045.07</b>
<i>Departmental</i>	<i>55,139.40</i>	<i>61,453.89</i>	<i>25,889.10</i>	<i>17,516.37</i>
General government	—	—	—	—
Protection of persons and property	—	—	7,929.83	—
Health and sanitation	—	—	—	—
Highways	52,823.54	1,835.61	—	17,516.37
Charities	—	—	—	—
Schools	2,315.86	59,118.28	17,959.27	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	500.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,981.06</i>	<i>—</i>	<i>528.70</i>
Electric light	—	2,981.06	—	—
Water	—	—	—	528.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>78.67</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>95,050.00</b>	<b>72,716.67</b>	<b>68,955.00</b>	<b>223,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,050.00</i>	<i>7,716.67</i>	<i>3,955.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>65,000.00</i>	<i>65,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,674.98</b>	<b>251.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,674.98</i>	<i>251.00</i>	<i>—</i>
<b>Refunds</b>	<b>4,472.45</b>	<b>2,248.74</b>	<b>1,005.21</b>	<b>286.12</b>
<b>Agency, trust, and investment</b>	<b>26,002.19</b>	<b>17,064.51</b>	<b>15,499.86</b>	<b>30,157.26</b>
<i>Taxes and licenses for State</i>	<i>14,894.03</i>	<i>10,029.00</i>	<i>9,738.00</i>	<i>13,908.00</i>
<i>Taxes for county</i>	<i>9,830.48</i>	<i>4,219.00</i>	<i>3,709.00</i>	<i>9,650.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,277.68</i>	<i>2,816.51</i>	<i>2,052.86</i>	<i>6,598.28</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$103,305.81	\$104,516.57	\$112,678.82	\$150,801.79
Permanent debt (except from sinking funds)	5,050.00	7,716.67	3,955.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	55,139.40	64,513.62	25,889.10	18,045.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	65,000.00	65,000.00	210,000.00
Transfers (except to sinking funds) and refunds	4,472.45	4,923.72	1,256.21	286.12
Agency, trust, and investment	26,002.19	17,064.51	15,499.86	30,157.26
<b>Total payments</b>	<b>\$283,969.85</b>	<b>\$263,735.09</b>	<b>\$224,278.99</b>	<b>\$422,290.24</b>
Balance on hand, including funds	13,582.64	50,369.30	15,817.67	10,646.89
<b>GRAND TOTAL</b>	<b>\$297,552.49</b>	<b>\$294,104.39</b>	<b>\$240,096.66</b>	<b>\$432,937.13</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oxford POPULATION 3,820	Dalton POPULATION 3,752	Shrewsbury POPULATION 3,708	Williamstown POPULATION 3,707
<b>REVENUE.</b>	<b>\$123,633.66</b>	<b>\$148,241.19</b>	<b>\$278,030.09</b>	<b>\$170,415.99</b>
<b>General</b>	<b>108,212.57</b>	<b>134,311.12</b>	<b>214,853.50</b>	<b>164,416.19</b>
Taxes . . . . .	99,694.21	133,666.78	178,651.22	160,281.20
Property, poll, and income . . . . .	93,245.35	123,985.55	176,246.42	151,339.70
Corporation, bank, etc. . . . .	6,448.86	9,681.23	2,404.80	8,941.50
Licenses and permits . . . . .	74.49	218.60	1,820.50	563.30
Fines and forfeits . . . . .	132.70	10.48	276.60	65.34
Grants and gifts . . . . .	8,311.17	415.36	34,105.18	3,206.10
For expenses . . . . .	8,311.17	415.36	2,090.18	571.81
For outlays . . . . .	—	—	32,015.00	2,634.29
All other . . . . .	—	—	—	300.25
<b>Commercial</b>	<b>15,421.09</b>	<b>13,930.07</b>	<b>63,176.59</b>	<b>5,999.80</b>
Special assessments . . . . .	—	458.50	480.64	2,097.47
To meet expenses . . . . .	—	—	480.64	—
To meet outlays . . . . .	—	458.50	—	2,097.47
Privileges . . . . .	—	—	—	—
Departmental . . . . .	10,242.15	7,206.65	3,062.87	3,035.17
General government . . . . .	1,272.00	369.50	675.45	3.00
Protection of persons and property . . . . .	582.29	60.63	256.44	103.60
Health and sanitation . . . . .	218.77	18.34	1.00	137.49
Highways . . . . .	79.10	266.59	319.88	—
Charities . . . . .	7,218.79	3,247.84	606.11	1,207.58
Soldiers' benefits . . . . .	409.50	546.00	246.00	720.00
Schools . . . . .	411.40	2,354.86	376.51	716.53
Libraries . . . . .	28.30	342.89	135.85	134.97
Recreation . . . . .	—	—	15.00	—
Unclassified . . . . .	22.00	—	430.63	12.00
Public service enterprises	—	—	50,331.71	—
Electric light . . . . .	—	—	39,273.55	—
Water . . . . .	—	—	11,058.16	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	2,009.88	671.72	1,573.44	356.33
Interest . . . . .	3,169.06	5,593.20	7,727.93	510.83
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,025.38	5,393.92	2,515.33	193.53
All other . . . . .	2,143.68	199.28	5,212.60	317.30
<b>NON-REVENUE.</b>	<b>\$102,112.43</b>	<b>\$87,152.48</b>	<b>\$241,973.08</b>	<b>\$298,430.74</b>
<b>Offsets to outlays</b>	<b>1,714.50</b>	<b>—</b>	<b>10,890.11</b>	<b>1,500.00</b>
Departmental . . . . .	1,714.50	—	10,025.00	1,500.00
Public service enterprises . . . . .	—	—	865.11	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>85,000.00</b>	<b>60,000.00</b>	<b>204,000.00</b>	<b>270,000.00</b>
Loans, general purposes . . . . .	—	—	10,000.00	160,000.00
Loans, public service enterprises . . . . .	—	—	25,000.00	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	85,000.00	60,000.00	169,000.00	120,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>2,430.87</b>	<b>3,522.43</b>	<b>254.33</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	2,430.87	3,522.43	254.33
<b>Refunds</b>	<b>162.67</b>	<b>35.55</b>	<b>946.87</b>	<b>412.00</b>
<b>Agency, trust, and investment</b>	<b>15,235.26</b>	<b>24,686.06</b>	<b>22,613.67</b>	<b>26,264.41</b>
Taxes and licenses for State . . . . .	9,664.00	14,751.00	13,881.00	16,806.45
Taxes for county . . . . .	3,855.00	9,935.06	6,255.00	10,457.96
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,816.26	—	2,477.67	—
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$125,348.16	\$148,241.19	\$288,920.20	\$171,915.99
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	85,000.00	60,000.00	204,000.00	270,000.00
Transfers and refunds . . . . .	162.67	2,466.42	4,469.30	666.33
Agency, trust, and investment . . . . .	15,235.26	24,686.06	22,613.67	26,264.41
<b>Total receipts</b>	<b>\$225,746.09</b>	<b>\$235,393.67</b>	<b>\$520,003.17</b>	<b>\$468,846.73</b>
Balance on hand, including funds . . . . .	70,438.21	13,477.89	150,171.53	1,454.77
<b>GRAND TOTAL</b>	<b>\$296,184.30</b>	<b>\$248,871.56</b>	<b>\$670,174.70</b>	<b>\$470,301.50</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Oxford POPULATION 3,820	Dalton POPULATION 3,752	Shrewsbury POPULATION 3,708	Williamstown POPULATION 3,707
<b>Maintenance</b>	<b>\$104,920.69</b>	<b>\$129,636.65</b>	<b>\$177,072.48</b>	<b>\$119,718.16</b>
<i>Departmental</i>	<i>103,277.75</i>	<i>126,399.77</i>	<i>127,042.48</i>	<i>116,702.76</i>
General government	7,351.09	9,582.75	10,004.64	7,574.72
Protection of persons and property	7,569.59	7,875.93	12,164.68	4,045.21
Health and sanitation	3,050.81	1,889.97	4,147.80	4,669.89
Highways	12,435.06	23,560.10	31,115.95	30,981.80
Charities	15,500.19	9,386.98	4,450.49	3,903.11
Soldiers' benefits	841.00	516.00	937.00	985.88
Schools	52,820.78	63,812.39	57,869.20	60,235.44
Libraries	1,752.99	4,667.88	4,831.12	2,930.84
Recreation	587.25	2,734.78	323.35	—
Pensions	—	250.00	—	—
Unclassified	1,368.99	2,122.99	1,198.25	1,375.87
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>47,483.01</i>	<i>—</i>
Electric light	—	—	34,639.10	—
Water	—	—	12,843.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,642.94</i>	<i>3,236.88</i>	<i>2,541.99</i>	<i>3,015.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
<b>Interest</b>	<b>9,104.69</b>	<b>2,681.95</b>	<b>17,215.64</b>	<b>2,758.88</b>
<i>Loans, general purposes</i>	<i>9,104.69</i>	<i>2,681.95</i>	<i>14,357.83</i>	<i>2,758.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,857.81</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>56,358.04</b>	<b>4,841.38</b>	<b>213,690.02</b>	<b>46,774.57</b>
<i>Departmental</i>	<i>56,358.04</i>	<i>3,894.74</i>	<i>181,091.53</i>	<i>46,774.57</i>
General government	—	—	—	175.00
Protection of persons and property	8,000.00	—	—	315.00
Health and sanitation	—	1,060.75	—	7,249.14
Highways	2,576.10	1,546.64	24,218.33	36,124.48
Charities	—	—	—	—
Schools	45,781.94	664.85	124,991.54	2,846.82
Libraries	—	—	31,881.66	—
Recreation	—	—	—	—
Unclassified	—	622.50	—	64.13
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>32,598.49</i>	<i>—</i>
Electric light	—	—	9,203.51	—
Water	—	—	23,394.98	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>946.64</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>86,435.00</b>	<b>66,000.00</b>	<b>132,250.00</b>	<b>120,015.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,435.00</i>	<i>6,000.00</i>	<i>22,250.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>60,000.00</i>	<i>110,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
<b>Transfers</b>	<b>—</b>	<b>2,430.87</b>	<b>3,522.43</b>	<b>254.33</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,430.87</i>	<i>3,522.43</i>	<i>254.33</i>
<b>Refunds</b>	<b>162.67</b>	<b>35.55</b>	<b>946.87</b>	<b>412.00</b>
<b>Agency, trust, and investment</b>	<b>15,196.87</b>	<b>24,686.06</b>	<b>22,496.25</b>	<b>26,712.27</b>
<i>Taxes and licenses for State</i>	<i>9,564.00</i>	<i>14,751.00</i>	<i>13,881.00</i>	<i>16,806.45</i>
<i>Taxes for county</i>	<i>3,855.00</i>	<i>9,935.06</i>	<i>6,255.00</i>	<i>10,457.96</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,777.87</i>	<i>—</i>	<i>2,360.25</i>	<i>447.86</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$114,025.38	\$132,318.60	\$194,288.12	\$122,477.04
Permanent debt (except from sinking funds)	11,435.00	6,000.00	22,250.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	56,358.04	4,841.38	213,690.02	46,774.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	60,000.00	110,000.00	120,015.00
Transfers (except to sinking funds) and refunds	162.67	2,466.42	4,469.30	666.33
Agency, trust, and investment	15,196.87	24,686.06	22,496.25	26,712.27
<b>Total payments</b>	<b>\$272,177.96</b>	<b>\$230,312.46</b>	<b>\$567,193.69</b>	<b>\$316,645.21</b>
Balance on hand, including funds	24,006.34	18,559.10	102,981.01	153,656.29
<b>GRAND TOTAL</b>	<b>\$296,184.30</b>	<b>\$248,871.56</b>	<b>\$670,174.70</b>	<b>\$470,301.50</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dudley POPULATION 3,701	Billerica POPULATION 3,646	Leicester POPULATION 3,635	Medfield POPULATION 3,595
<b>REVENUE.</b>	<b>\$140,599.76</b>	<b>\$282,044.28</b>	<b>\$130,309.63</b>	<b>\$85,016.03</b>
<b>General</b>	<b>123,048.30</b>	<b>242,118.43</b>	<b>121,560.84</b>	<b>75,457.55</b>
Taxes . . . . .	121,151.31	238,371.54	119,550.32	68,903.90
Property, poll, and income	96,620.50	221,599.76	110,127.44	65,910.86
Corporation, bank, etc.	24,530.81	16,771.78	9,422.88	2,993.04
Licenses and permits	92.50	320.00	42.00	80.75
Fines and forfeits	160.00	558.15	95.92	510.00
Grants and gifts	1,644.49	2,868.74	1,872.60	5,962.90
For expenses	1,644.49	2,868.74	1,872.60	5,962.90
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>17,551.46</b>	<b>39,925.85</b>	<b>8,748.79</b>	<b>9,558.48</b>
Special assessments	1,464.40	421.43	184.90	476.14
To meet expenses	16.03	421.43	184.90	455.46
To meet outlays	1,448.37	—	—	20.68
Privileges	—	25.00	—	—
Departmental	4,277.12	11,187.68	3,544.37	1,465.83
General government	—	223.90	108.55	227.72
Protection of persons and property	76.96	157.06	53.66	720.67
Health and sanitation	—	240.85	—	—
Highways	1,000.05	19.15	134.40	26.48
Charities	2,552.57	8,416.97	1,910.30	275.75
Soldiers' benefits	108.00	266.00	306.00	72.00
Schools	510.79	1,843.75	971.35	109.84
Libraries	28.75	—	53.61	28.37
Recreation	—	20.00	—	5.00
Unclassified	—	—	6.50	—
Public service enterprises	11,024.28	17,277.77	—	4,963.91
Electric light	—	—	—	—
Water	11,024.28	17,230.07	—	4,963.91
All other	—	47.70	—	—
Cemeteries	77.40	1,232.52	—	1,130.30
Interest	708.26	9,781.45	5,019.52	1,522.30
On sinking funds	—	2,914.89	—	—
On trust and investment funds	—	974.10	725.75	570.95
All other	708.26	5,892.46	4,293.77	951.35
<b>NON-REVENUE.</b>	<b>\$101,427.49</b>	<b>\$236,391.03</b>	<b>\$156,485.39</b>	<b>\$104,096.12</b>
<b>Offsets to outlays</b>	<b>150.00</b>	<b>15,443.67</b>	<b>9,300.00</b>	<b>30,129.70</b>
Departmental	—	14,000.00	9,300.00	30,129.70
Public service enterprises	150.00	1,443.67	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>84,000.00</b>	<b>171,500.00</b>	<b>126,850.00</b>	<b>61,105.40</b>
Loans, general purposes	20,000.00	8,000.00	18,850.00	31,000.00
Loans, public service enterprises	—	13,500.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	64,000.00	150,000.00	113,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	105.40
<b>Transfers</b>	<b>—</b>	<b>8,461.39</b>	<b>344.34</b>	<b>26.37</b>
From sinking funds	—	—	—	—
All other	—	8,461.39	344.34	26.37
<b>Refunds</b>	<b>23.57</b>	<b>841.88</b>	<b>296.63</b>	<b>296.10</b>
<b>Agency, trust, and investment</b>	<b>17,253.92</b>	<b>40,144.09</b>	<b>19,694.42</b>	<b>12,538.55</b>
Taxes and licenses for State	11,982.00	19,761.00	11,424.00	6,552.00
Taxes for county	5,237.00	9,526.26	6,092.00	3,674.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	34.92	10,856.83	3,178.42	2,312.55
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$140,749.76	\$297,487.95	\$139,609.63	\$115,145.73
Premiums	—	—	—	105.40
Municipal indebtedness	84,000.00	171,500.00	126,850.00	61,000.00
Transfers and refunds	23.57	9,303.27	640.97	322.47
Agency, trust, and investment	17,253.92	40,144.09	19,694.42	12,538.55
<b>Total receipts</b>	<b>\$242,027.25</b>	<b>\$518,435.31</b>	<b>\$286,795.02</b>	<b>\$189,112.15</b>
Balance on hand, including funds	10,308.71	16,127.17	3,298.41	10,997.29
<b>GRAND TOTAL</b>	<b>\$252,335.96</b>	<b>\$534,562.48</b>	<b>\$290,093.43</b>	<b>\$200,109.44</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Dudley POPULATION 3,701	Billerica POPULATION 3,046	Leicester POPULATION 3,635	Medfield POPULATION 3,595
<b>Maintenance</b>	<b>\$118,024.01</b>	<b>\$205,158.29</b>	<b>\$110,423.41</b>	<b>\$75,367.95</b>
<i>Departmental</i>	<i>111,508.31</i>	<i>183,288.87</i>	<i>110,423.41</i>	<i>69,504.75</i>
General government	6,094.29	12,706.92	4,759.12	5,238.17
Protection of persons and property	10,365.74	26,270.29	6,097.30	9,979.74
Health and sanitation	5,022.12	5,699.36	2,749.38	2,821.11
Highways	20,619.59	42,438.02	34,493.89	18,662.39
Charities	12,016.77	13,674.59	4,168.88	4,436.84
Soldiers' benefits	695.00	1,210.00	760.00	391.00
Schools	54,839.55	77,645.49	51,686.27	23,550.69
Libraries	1,129.35	545.50	3,073.42	2,412.11
Recreation	10.00	886.40	506.95	376.83
Pensions	—	—	—	—
Unclassified	715.90	2,212.30	2,128.20	1,635.87
<i>Public service enterprises</i>	<i>6,191.61</i>	<i>18,345.52</i>	—	<i>4,095.66</i>
Electric light	—	—	—	—
Water	6,191.61	18,345.52	—	4,095.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>324.09</i>	<i>3,523.90</i>	—	<i>1,767.54</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>4,944.39</b>	<b>14,063.22</b>	<b>4,934.24</b>	<b>1,889.55</b>
<i>Loans, general purposes</i>	<i>2,774.39</i>	<i>6,163.08</i>	<i>4,934.24</i>	<i>1,132.02</i>
<i>Loans, public service enterprises</i>	<i>2,170.00</i>	<i>7,900.14</i>	—	<i>757.50</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>27,718.46</b>	<b>64,923.45</b>	<b>21,335.80</b>	<b>29,127.15</b>
<i>Departmental</i>	<i>27,540.81</i>	<i>52,731.05</i>	<i>21,335.80</i>	<i>28,258.40</i>
General government	—	—	—	24,337.57
Protection of persons and property	200.00	1,300.00	10,000.00	—
Health and sanitation	—	700.00	—	—
Highways	26,458.71	43,879.43	11,335.80	3,815.83
Charities	—	—	—	—
Schools	882.10	1,715.50	—	—
Libraries	—	—	—	—
Recreation	—	5,136.12	—	105.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>177.65</i>	<i>11,968.40</i>	—	<i>868.75</i>
Electric light	—	—	—	—
Water	177.65	11,968.40	—	868.75
All other	—	—	—	—
<i>Cemeteries</i>	—	224.00	—	—
<b>Municipal indebtedness</b>	<b>78,000.00</b>	<b>119,000.00</b>	<b>121,875.00</b>	<b>34,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>19,000.00</i>	<i>5,875.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>64,000.00</i>	<i>100,000.00</i>	<i>116,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>8,461.39</b>	<b>344.34</b>	<b>26.37</b>
<i>To sinking funds from revenue</i>	—	1,800.00	—	—
<i>All other</i>	—	6,661.39	344.34	26.37
<b>Refunds</b>	<b>23.57</b>	<b>841.88</b>	<b>296.63</b>	<b>296.10</b>
<b>Agency, trust, and investment</b>	<b>17,253.92</b>	<b>44,345.58</b>	<b>20,115.99</b>	<b>12,705.78</b>
<i>Taxes and licenses for State</i>	<i>11,932.00</i>	<i>19,761.00</i>	<i>11,424.00</i>	<i>6,652.00</i>
<i>Taxes for county</i>	<i>5,237.00</i>	<i>9,526.26</i>	<i>6,092.00</i>	<i>3,674.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>34.92</i>	<i>15,058.32</i>	<i>3,599.99</i>	<i>2,479.78</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$122,968.40	\$219,221.51	\$115,357.65	\$77,257.50
Permanent debt (except from sinking funds)	14,000.00	19,000.00	5,875.00	4,500.00
Sinking fund requirements from revenue	—	1,800.00	—	—
Outlays	27,718.46	64,923.45	21,335.80	29,127.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	64,000.00	100,000.00	116,000.00	30,000.00
Transfers (except to sinking funds) and refunds	23.57	7,503.27	640.97	322.47
Agency, trust, and investment	17,253.92	44,345.58	20,115.99	12,705.78
<b>Total payments</b>	<b>\$245,964.35</b>	<b>\$456,793.81</b>	<b>\$279,325.41</b>	<b>\$153,912.90</b>
Balance on hand, including funds	6,371.61	77,768.67	10,768.02	46,196.54
<b>GRAND TOTAL</b>	<b>\$252,335.96</b>	<b>\$534,562.48</b>	<b>\$290,093.43</b>	<b>\$200,109.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
<b>REVENUE.</b>	<b>\$115,245.51</b>	<b>\$393,435.36</b>	<b>\$176,476.07</b>	<b>\$131,428.47</b>
<b>General</b>	<b>111,662.49</b>	<b>338,252.30</b>	<b>152,455.42</b>	<b>121,641.48</b>
<i>Taxes</i>	<i>109,428.63</i>	<i>335,094.37</i>	<i>151,971.21</i>	<i>120,321.16</i>
Property, poll, and income	105,366.64	330,929.21	129,743.54	103,324.48
Corporation, bank, etc.	4,061.99	4,165.16	22,227.67	16,996.68
<i>Licenses and permits</i>	<i>422.50</i>	<i>507.25</i>	<i>301.60</i>	<i>142.50</i>
<i>Fines and forfeits</i>	<i>74.20</i>	<i>335.00</i>	<i>182.71</i>	<i>644.77</i>
<i>Grants and gifts</i>	<i>1,737.16</i>	<i>2,315.68</i>	—	<i>533.05</i>
For expenses	1,737.16	2,315.68	—	533.05
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>3,583.02</b>	<b>55,183.06</b>	<b>24,020.65</b>	<b>9,786.99</b>
<i>Special assessments</i>	—	—	<i>1,034.05</i>	<i>1,186.10</i>
To meet expenses	—	—	1,034.05	1,186.10
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,503.78</i>	<i>6,838.02</i>	<i>7,445.08</i>	<i>15,565.27</i>
General government	121.30	373.00	659.75	1,136.12
Protection of persons and property	39.76	1,672.74	182.21	394.37
Health and sanitation	58.57	494.16	108.15	4.40
Highways	25.00	669.44	35.20	26.33
Charities	1,262.30	1,321.12	4,046.95	1,908.81
Soldiers' benefits	671.00	496.00	1,051.50	248.50
Schools	256.00	1,110.37	1,186.32	1,670.83
Libraries	55.25	80.90	156.16	—
Recreation	—	620.29	—	—
Unclassified	14.60	—	18.84	1175.91
<i>Public service enterprises</i>	—	<i>45,544.32</i>	<i>10,036.30</i>	—
Electric light	—	—	—	—
Water	—	45,544.32	10,036.30	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>240.25</i>	<i>1,018.35</i>	—	<i>928.95</i>
<i>Interest</i>	<i>838.99</i>	<i>1,782.37</i>	<i>5,505.22</i>	<i>2,106.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,064.96	1,344.98	507.52
All other	838.99	717.41	4,160.24	1,599.15
<b>NON-REVENUE.</b>	<b>\$124,837.55</b>	<b>\$273,120.81</b>	<b>\$189,049.00</b>	<b>\$102,648.59</b>
<b>Offsets to outlays</b>	<b>1,000.00</b>	<b>2,385.00</b>	<b>3,000.00</b>	—
<i>Departmental</i>	<i>1,000.00</i>	<i>2,250.00</i>	<i>3,000.00</i>	—
<i>Public service enterprises</i>	—	<i>135.00</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>110,000.00</b>	<b>210,093.74</b>	<b>157,600.00</b>	<b>80,000.00</b>
<i>Loans, general purposes</i>	<i>20,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	<i>15,000.00</i>	<i>2,600.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>195,000.00</i>	<i>155,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>93.74</i>	—	—
<b>Transfers</b>	—	<b>84.07</b>	<b>7,323.99</b>	<b>1,898.80</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	84.07	7,323.99	1,898.80
<b>Refunds</b>	<b>140.60</b>	<b>3,799.06</b>	<b>605.59</b>	<b>358.08</b>
<b>Agency, trust, and investment</b>	<b>13,696.95</b>	<b>56,758.94</b>	<b>20,519.42</b>	<b>20,391.71</b>
<i>Taxes and licenses for State</i>	<i>9,921.00</i>	<i>24,678.00</i>	<i>12,030.00</i>	<i>12,667.00</i>
<i>Taxes for county</i>	<i>3,034.11</i>	<i>29,334.65</i>	<i>7,921.01</i>	<i>5,819.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>741.84</i>	<i>2,746.29</i>	<i>568.41</i>	<i>2,005.71</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$116,245.51	\$395,820.36	\$179,476.07	\$131,428.47
Premiums	—	93.74	—	—
Municipal indebtedness	110,000.00	210,000.00	157,600.00	80,000.00
Transfers and refunds	140.60	3,883.13	7,929.58	2,256.88
Agency, trust, and investment	13,696.95	56,758.94	20,519.42	20,391.71
<b>Total receipts</b>	<b>\$240,083.06</b>	<b>\$666,556.17</b>	<b>\$365,525.07</b>	<b>\$234,077.06</b>
Balance on hand, including funds	7,762.04	44,770.66	26,313.36	12,112.71
<b>GRAND TOTAL</b>	<b>\$247,845.10</b>	<b>\$711,326.83</b>	<b>\$391,838.43</b>	<b>\$246,189.77</b>

<sup>1</sup> Includes \$65.91 from administration of trust funds.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Somerset POPULATION 3,520	Falmouth POPULATION 3,500	East Bridgewater POPULATION 3,486	Warren POPULATION 3,467
<b>Maintenance</b>	<b>\$89,439.34</b>	<b>\$273,783.83</b>	<b>\$119,342.80</b>	<b>\$100,790.06</b>
<i>Departmental</i>	<i>89,199.09</i>	<i>252,168.99</i>	<i>110,463.93</i>	<i>99,236.72</i>
General government	5,454.76	18,166.97	7,344.54	6,460.43
Protection of persons and property	5,038.56	33,016.85	9,848.05	6,721.48
Health and sanitation	3,239.27	11,561.47	3,666.78	2,297.23
Highways	18,417.72	67,204.97	22,694.30	15,352.59
Charities	5,063.66	11,140.10	11,642.74	9,150.58
Soldiers' benefits	1,546.75	486.00	1,328.00	216.00
Schools	47,971.96	91,431.42	49,110.17	54,983.28
Libraries	745.96	4,622.97	2,913.43	2,430.74
Recreation	46.25	7,244.49	714.01	248.75
Pensions	—	—	—	—
Unclassified	1,674.20	7,293.75	1,201.91	1,375.64
<i>Public service enterprises</i>	<i>—</i>	<i>20,253.58</i>	<i>8,836.06</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	19,833.47	8,836.06	—
All other	—	420.11	—	—
<i>Cemeteries</i>	<i>240.25</i>	<i>1,306.26</i>	<i>42.81</i>	<i>1,487.43</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>55.00</i>	<i>—</i>	<i>65.91</i>
<b>Interest</b>	<b>5,428.27</b>	<b>12,794.38</b>	<b>9,951.49</b>	<b>3,436.66</b>
<i>Loans, general purposes</i>	<i>5,428.27</i>	<i>5,503.13</i>	<i>6,286.86</i>	<i>3,436.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>7,291.25</i>	<i>3,664.63</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>27,110.39</b>	<b>93,075.15</b>	<b>11,909.37</b>	<b>1,664.75</b>
<i>Departmental</i>	<i>27,110.39</i>	<i>63,301.20</i>	<i>8,320.03</i>	<i>1,664.75</i>
General government	—	1,352.03	719.76	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,715.34	52,610.26	7,600.27	1,664.75
Charities	—	—	—	—
Schools	22,395.05	8,987.91	—	—
Libraries	—	—	—	—
Recreation	—	351.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>29,773.95</i>	<i>3,589.34</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	29,773.95	3,589.34	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>109,700.00</b>	<b>222,500.00</b>	<b>209,750.00</b>	<b>92,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,700.00</i>	<i>27,500.00</i>	<i>19,750.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>195,000.00</i>	<i>190,000.00</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>84.07</b>	<b>7,323.99</b>	<b>1,898.80</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>84.07</i>	<i>7,323.99</i>	<i>1,898.80</i>
<b>Refunds</b>	<b>140.60</b>	<b>3,799.06</b>	<b>605.59</b>	<b>358.08</b>
<b>Agency, trust, and investment</b>	<b>13,696.95</b>	<b>56,757.46</b>	<b>20,660.73</b>	<b>20,444.27</b>
<i>Taxes and licenses for State</i>	<i>9,921.00</i>	<i>24,678.00</i>	<i>12,030.00</i>	<i>12,567.00</i>
<i>Taxes for county</i>	<i>3,034.11</i>	<i>29,334.65</i>	<i>7,921.01</i>	<i>5,819.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>741.84</i>	<i>2,744.81</i>	<i>709.72</i>	<i>2,058.27</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$94,867.61	\$286,578.21	\$129,294.29	\$104,226.72
Permanent debt (except from sinking funds)	9,700.00	27,500.00	19,750.00	7,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,110.39	93,075.15	11,909.37	1,664.75
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	195,000.00	190,000.00	85,000.00
Transfers (except to sinking funds) and refunds	140.60	3,883.13	7,929.58	2,256.88
Agency, trust, and investment	13,696.95	56,757.46	20,660.73	20,444.27
<b>Total payments</b>	<b>\$245,515.55</b>	<b>\$662,793.95</b>	<b>\$379,543.97</b>	<b>\$221,092.62</b>
Balance on hand, including funds	2,329.55	48,532.88	12,294.46	25,097.16
<b>GRAND TOTAL</b>	<b>\$247,845.10</b>	<b>\$711,326.83</b>	<b>\$391,838.43</b>	<b>\$246,189.77</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
<b>REVENUE.</b>	<b>\$130,804.36</b>	<b>\$149,272.11</b>	<b>\$108,986.22</b>	<b>\$176,198.36</b>
<b>General</b>	<b>116,826.12</b>	<b>135,368.69</b>	<b>84,005.75</b>	<b>168,540.37</b>
Taxes . . . . .	114,775.37	134,280.72	82,735.47	166,293.15
Property, poll, and income	105,550.15	118,712.85	79,503.65	156,908.38
Corporation, bank, etc.	9,225.22	15,567.87	3,231.82	9,384.75
Licenses and permits	106.00	135.75	138.00	1,104.50
Fines and forfeits	938.75	260.75	112.68	76.45
Grants and gifts	1,006.00	691.47	1,019.60	1,066.29
For expenses	1,006.00	691.47	1,019.60	1,066.29
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>13,978.24</b>	<b>13,903.42</b>	<b>24,980.47</b>	<b>7,657.99</b>
Special assessments	—	1,287.80	1,103.00	—
To meet expenses	—	1,287.80	1,103.00	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	6,252.15	10,398.11	4,782.31	1,719.04
General government	418.25	341.60	1,332.00	—
Protection of persons and property	591.05	461.26	117.37	74.53
Health and sanitation	—	—	360.72	4.00
Highways	456.26	30.00	193.82	669.60
Charities	3,233.34	7,937.92	1,128.47	248.00
Soldiers' benefits	235.00	398.00	948.00	192.00
Schools	1,202.71	1,192.68	539.23	530.91
Libraries	108.27	36.65	156.82	—
Recreation	—	—	—	—
Unclassified	7.27	—	5.88	—
Public service enterprises	4,995.14	—	15,392.98	2,382.39
Electric light	—	—	—	—
Water	4,995.14	—	15,392.98	—
All other	—	—	—	2,382.39
Cemeteries	175.77	1,101.25	—	1,155.93
Interest	2,655.18	1,116.26	5,702.18	2,400.63
On sinking funds	—	—	—	—
On trust and investment funds	554.02	608.00	1,635.61	—
All other	2,001.16	508.26	2,066.57	2,400.63
<b>NON-REVENUE.</b>	<b>\$92,707.07</b>	<b>\$94,047.61</b>	<b>\$129,496.87</b>	<b>\$159,088.18</b>
<b>Offsets to outlays</b>	<b>464.85</b>	<b>2,700.00</b>	<b>5,680.16</b>	<b>—</b>
Departmental	464.85	2,700.00	5,680.16	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>75,000.00</b>	<b>70,000.00</b>	<b>107,850.00</b>	<b>138,000.00</b>
Loans, general purposes	—	—	4,350.00	58,000.00
Loans, public service enterprises	—	—	1,500.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	70,000.00	102,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>311.36</b>	<b>133.99</b>	<b>2,458.63</b>	<b>415.93</b>
From sinking funds	—	—	1,505.67	—
All other	311.36	133.99	952.96	415.93
<b>Refunds</b>	<b>269.51</b>	<b>428.07</b>	<b>153.35</b>	<b>392.62</b>
<b>Agency, trust, and investment</b>	<b>16,661.35</b>	<b>20,785.55</b>	<b>13,354.73</b>	<b>20,279.63</b>
Taxes and licenses for State	10,938.00	11,496.00	8,205.00	12,741.00
Taxes for county	5,019.00	5,686.22	4,133.25	4,561.17
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	704.35	3,603.33	1,016.48	2,987.46
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$131,269.21	\$151,972.11	\$114,666.38	\$176,198.36
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	70,000.00	107,850.00	138,000.00
Transfers and refunds	580.87	562.06	2,611.98	808.55
Agency, trust, and investment	16,661.35	20,785.55	13,354.73	20,279.63
<b>Total receipts</b>	<b>\$223,511.43</b>	<b>\$243,319.72</b>	<b>\$238,483.09</b>	<b>\$335,286.54</b>
Balance on hand, including funds	51,168.92	9,400.21	11,730.29	17,898.22
<b>GRAND TOTAL</b>	<b>\$274,680.35</b>	<b>\$252,719.93</b>	<b>\$250,213.38</b>	<b>\$353,184.76</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Barre POPULATION 3,357	Westford POPULATION 3,170	Holbrook POPULATION 3,161	Westport POPULATION 3,115
<b>Maintenance</b>	<b>\$109,854.40</b>	<b>\$114,591.13</b>	<b>\$91,147.56</b>	<b>\$133,854.94</b>
<i>Departmental</i>	<i>108,945.70</i>	<i>112,633.55</i>	<i>79,875.37</i>	<i>130,688.17</i>
General government	5,490.55	6,091.88	6,917.48	10,061.44
Protection of persons and property	5,068.81	9,568.24	9,317.69	3,668.24
Health and sanitation	1,799.16	2,803.74	3,026.88	7,018.46
Highways	27,690.15	22,816.18	12,046.44	45,891.94
Charities	8,940.63	10,508.83	6,573.27	6,747.40
Soldiers' benefits	748.00	608.00	1,520.62	1,062.00
Schools	56,291.40	54,617.94	36,946.46	54,929.06
Libraries	1,604.54	2,709.22	1,398.61	416.12
Recreation	53.38	926.28	437.83	—
Pensions	—	—	—	—
Unclassified	1,259.08	1,983.24	1,690.09	893.51
<i>Public service enterprises</i>	<i>678.93</i>	<i>422.52</i>	<i>11,244.19</i>	<i>2,035.84</i>
Electric light	—	—	—	—
Water	678.93	—	11,244.19	—
All other	—	422.52	—	2,035.84
<i>Cemeteries</i>	<i>229.77</i>	<i>1,535.06</i>	<i>—</i>	<i>1,130.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>28.00</i>	<i>—</i>
<b>Interest</b>	<b>1,264.34</b>	<b>3,246.09</b>	<b>5,122.21</b>	<b>6,189.29</b>
<i>Loans, general purposes</i>	<i>1,245.59</i>	<i>3,246.09</i>	<i>3,854.71</i>	<i>6,189.29</i>
<i>Loans, public service enterprises</i>	<i>18.75</i>	<i>—</i>	<i>1,267.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>14,566.06</b>	<b>17,148.09</b>	<b>22,934.78</b>	<b>55,333.66</b>
<i>Departmental</i>	<i>14,566.06</i>	<i>17,148.09</i>	<i>18,870.88</i>	<i>55,333.66</i>
General government	—	2,250.00	374.65	—
Protection of persons and property	—	—	—	760.50
Health and sanitation	—	—	159.08	—
Highways	—	9,969.03	13,559.63	21,254.83
Charities	—	2,443.57	—	—
Schools	14,566.06	—	4,777.52	33,318.33
Libraries	—	—	—	—
Recreation	—	2,485.49	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,063.90</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	4,063.90	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>101,000.00</b>	<b>75,200.00</b>	<b>105,224.71</b>	<b>81,750.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>11,505.67</i>	<i>—</i>
<i>From revenue and other source</i>	<i>1,000.00</i>	<i>5,200.00</i>	<i>7,594.33</i>	<i>22,850.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>70,000.00</i>	<i>95,900.00</i>	<i>58,900.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>224.71</i>	<i>—</i>
<b>Transfers</b>	<b>311.36</b>	<b>133.99</b>	<b>2,458.63</b>	<b>415.93</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>311.36</i>	<i>133.99</i>	<i>2,458.63</i>	<i>415.93</i>
<b>Refunds</b>	<b>269.51</b>	<b>428.07</b>	<b>153.35</b>	<b>392.62</b>
<b>Agency, trust, and investment</b>	<b>16,658.84</b>	<b>21,523.90</b>	<b>13,390.09</b>	<b>20,294.80</b>
<i>Taxes and licenses for State</i>	<i>10,938.00</i>	<i>11,496.00</i>	<i>8,205.00</i>	<i>12,741.00</i>
<i>Taxes for county</i>	<i>5,019.00</i>	<i>5,686.22</i>	<i>4,133.25</i>	<i>4,551.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>701.84</i>	<i>4,341.68</i>	<i>1,051.84</i>	<i>3,002.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$111,118.74	\$117,837.22	\$96,269.77	\$140,044.23
Permanent debt (except from sinking funds)	1,000.00	5,200.00	7,594.33	22,850.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,566.06	17,148.09	22,934.78	55,333.66
Permanent debt from sinking funds	—	—	11,505.67	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	70,000.00	96,124.71	58,900.00
Transfers (except to sinking funds) and refunds	580.87	562.06	2,611.98	808.55
Agency, trust, and investment	16,658.84	21,523.90	13,390.09	20,294.80
<b>Total payments</b>	<b>\$243,924.51</b>	<b>\$232,271.27</b>	<b>\$240,431.33</b>	<b>\$298,231.24</b>
Balance on hand, including funds	30,755.84	20,448.66	9,782.05	54,953.52
<b>GRAND TOTAL</b>	<b>\$274,680.35</b>	<b>\$252,719.93</b>	<b>\$250,213.38</b>	<b>\$353,184.76</b>

<sup>1</sup> Serial payments from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
<b>REVENUE.</b>	<b>\$128,099.03</b>	<b>\$91,671.92</b>	<b>\$116,521.40</b>	<b>\$139,036.94</b>
<b>General</b>	<b>113,824.58</b>	<b>86,193.69</b>	<b>95,781.90</b>	<b>105,870.24</b>
Taxes . . . . .	112,620.59	84,254.40	92,359.95	97,997.67
Property, poll, and income	96,974.94	80,146.45	88,890.20	93,039.08
Corporation, bank, etc.	15,645.65	4,107.95	3,469.75	4,958.59
Licenses and permits	73.75	127.00	879.00	36.50
Fines and forfeits	505.38	515.77	549.39	21.90
Grants and gifts	624.86	1,296.52	1,993.56	7,814.17
For expenses	624.86	1,296.52	1,993.56	7,814.17
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>14,274.45</b>	<b>5,478.23</b>	<b>20,739.50</b>	<b>33,166.70</b>
Special assessments	—	—	34.25	472.65
To meet expenses	—	—	34.25	472.65
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	4,039.10	2,195.21	3,968.41	3,656.32
General government	108.00	40.80	416.00	277.00
Protection of persons and property	200.06	22.77	80.59	462.58
Health and sanitation	—	416.25	175.25	—
Highways	99.41	1,108.00	484.80	1,180.00
Charities	35.00	377.59	1,570.92	828.74
Soldiers' benefits	48.00	102.00	168.00	360.00
Schools	3,052.03	82.00	1,072.85	473.00
Libraries	—	45.80	—	75.00
Recreation	—	—	—	—
Unclassified	496.60	—	—	—
Public service enterprises	—	—	14,975.18	27,223.87
Electric light	—	—	—	19,967.83
Water	—	—	14,975.18	7,255.54
All other	—	—	—	—
Cemeteries	957.26	129.10	—	160.00
Interest	9,278.09	3,153.92	1,761.66	1,654.36
On sinking funds	—	—	—	—
On trust and investment funds	8,710.14	1,749.56	45.00	—
All other	567.95	1,404.36	1,716.66	1,654.36
<b>NON-REVENUE.</b>	<b>\$101,029.13</b>	<b>\$153,709.13</b>	<b>\$96,702.11</b>	<b>\$112,057.89</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>10,000.00</b>	<b>20,000.00</b>	<b>35,687.18</b>
Departmental	—	10,000.00	20,000.00	33,259.68
Public service enterprises	—	—	—	2,427.50
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>106,349.39</b>	<b>61,000.00</b>	<b>64,000.00</b>
Loans, general purposes	—	—	11,000.00	4,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	55,000.00	105,000.00	50,000.00	60,000.00
Unpaid warrants or orders, current year	—	1,349.39	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>843.59</b>	<b>55.68</b>	<b>442.78</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	843.59	55.68	442.78	—
<b>Refunds</b>	<b>826.89</b>	<b>5,219.57</b>	<b>2,072.90</b>	<b>20.70</b>
<b>Agency, trust, and investment</b>	<b>44,358.65</b>	<b>32,084.49</b>	<b>13,186.43</b>	<b>12,350.01</b>
Taxes and licenses for State	9,630.31	9,831.00	9,051.00	8,556.00
Taxes for county	4,610.00	3,258.86	4,136.43	3,564.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	30,218.34	11,193.70	—	230.01
All other	—	7,800.93	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$128,099.03	\$101,671.92	\$136,521.40	\$174,724.12
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	106,349.39	61,000.00	64,000.00
Transfers and refunds	1,670.48	5,275.25	2,515.68	20.70
Agency, trust, and investment	44,358.65	32,084.49	13,186.43	12,350.01
<b>Total receipts</b>	<b>\$229,128.16</b>	<b>\$245,381.05</b>	<b>\$213,223.51</b>	<b>\$251,094.83</b>
Balance on hand, including funds	22,043.68	2,859.70	622.54	14,711.21
<b>GRAND TOTAL</b>	<b>\$251,171.84</b>	<b>\$248,240.75</b>	<b>\$213,846.05</b>	<b>\$265,806.04</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Hardwick POPULATION 3,085	Acushnet POPULATION 3,075	Ayer POPULATION 3,052	Holden POPULATION 2,970
<b>Maintenance</b> . . . . .	<b>\$101,730.41</b>	<b>\$80,420.83</b>	<b>\$93,774.61</b>	<b>\$115,057.57</b>
<i>Departmental</i> . . . . .	<i>99,252.11</i>	<i>80,308.64</i>	<i>86,122.80</i>	<i>94,599.64</i>
General government . . . . .	5,885.45	4,539.36	8,161.06	4,502.72
Protection of persons and property . . . . .	5,492.78	2,046.50	14,782.32	5,676.94
Health and sanitation . . . . .	2,234.21	4,016.92	2,304.13	2,399.22
Highways . . . . .	23,603.82	13,198.24	14,991.44	23,381.45
Charities . . . . .	3,815.13	4,328.68	5,834.01	2,246.92
Soldiers' benefits . . . . .	48.00	303.00	446.90	670.00
Schools . . . . .	50,635.05	48,963.06	35,668.34	51,670.60
Libraries . . . . .	905.94	954.48	1,500.00	2,189.50
Recreation . . . . .	453.44	—	1,091.13	266.85
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	6,178.29	1,958.40	1,343.47	1,595.34
<i>Public service enterprises</i> . . . . .	—	—	<i>7,651.81</i>	<i>20,210.63</i>
Electric light . . . . .	—	—	—	17,435.38
Water . . . . .	—	—	7,651.81	2,775.15
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>2,458.00</i>	<i>112.19</i>	—	<i>247.60</i>
<i>Administration of trust funds</i> . . . . .	<i>20.30</i>	—	—	—
<b>Interest</b> . . . . .	<b>3,606.19</b>	<b>4,482.31</b>	<b>4,480.75</b>	<b>5,973.84</b>
<i>Loans, general purposes</i> . . . . .	<i>3,606.19</i>	<i>4,482.31</i>	<i>2,902.75</i>	<i>4,749.20</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	<i>1,578.00</i>	<i>1,224.64</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>8,057.64</b>	<b>19,515.58</b>	<b>34,304.27</b>	<b>46,464.32</b>
<i>Departmental</i> . . . . .	<i>7,603.86</i>	<i>19,515.58</i>	<i>32,535.23</i>	<i>38,627.37</i>
General government . . . . .	135.00	—	—	—
Protection of persons and property . . . . .	3,152.25	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,772.65	19,407.58	31,000.00	30,949.56
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	635.23	7,677.81
Libraries . . . . .	—	—	—	—
Recreation . . . . .	672.52	—	—	—
Unclassified . . . . .	870.94	108.00	900.00	—
<i>Public service enterprises</i> . . . . .	—	—	<i>1,769.04</i>	<i>7,836.95</i>
Electric light . . . . .	—	—	—	7,024.71
Water . . . . .	—	—	1,769.04	812.24
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>454.28</i>	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>66,500.00</b>	<b>104,750.00</b>	<b>62,550.00</b>	<b>70,900.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>11,500.00</i>	<i>4,750.00</i>	<i>12,550.00</i>	<i>10,900.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>55,000.00</i>	<i>100,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>843.59</b>	<b>55.68</b>	<b>442.78</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>843.59</i>	<i>55.68</i>	<i>442.78</i>	—
<b>Refunds</b> . . . . .	<b>826.89</b>	<b>5,219.57</b>	<b>2,072.90</b>	<b>20.70</b>
<b>Agency, trust, and investment</b> . . . . .	<b>44,252.14</b>	<b>33,619.96</b>	<b>13,231.43</b>	<b>12,350.01</b>
<i>Taxes and licenses for State</i> . . . . .	<i>9,630.31</i>	<i>9,831.00</i>	<i>9,051.00</i>	<i>8,556.00</i>
<i>Taxes for county</i> . . . . .	<i>4,510.00</i>	<i>3,258.86</i>	<i>4,135.43</i>	<i>3,564.00</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>30,111.83</i>	<i>12,729.17</i>	<i>45.00</i>	<i>230.01</i>
<i>All other</i> . . . . .	—	<i>7,800.93</i>	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$105,336.60	\$84,903.14	\$98,255.36	\$121,031.41
Permanent debt (except from sinking funds) . . . . .	11,500.00	4,750.00	12,550.00	10,900.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,057.64	19,515.58	34,304.27	46,464.32
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	55,000.00	100,000.00	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,670.48	5,275.25	2,515.68	20.70
Agency, trust, and investment . . . . .	44,252.14	33,619.96	13,231.43	12,350.01
<b>Total payments</b> . . . . .	<b>\$225,816.86</b>	<b>\$248,063.93</b>	<b>\$210,856.74</b>	<b>\$250,766.44</b>
<i>Balance on hand, including funds</i> . . . . .	<i>25,354.98</i>	<i>176.82</i>	<i>2,989.31</i>	<i>15,039.60</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$251,171.84</b>	<b>\$248,240.75</b>	<b>\$213,846.05</b>	<b>\$265,806.04</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
<b>REVENUE.</b>	<b>\$104,430.32</b>	<b>\$109,201.47</b>	<b>\$85,171.40</b>	<b>\$84,141.19</b>
<b>General</b>	<b>82,653.66</b>	<b>89,101.13</b>	<b>77,807.15</b>	<b>74,954.04</b>
Taxes . . . . .	75,145.10	80,425.51	76,316.18	71,064.80
Property, poll, and income	72,194.54	78,050.04	74,898.56	66,989.57
Corporation, bank, etc.	2,950.56	2,375.47	1,417.62	4,075.23
Licenses and permits	176.60	182.00	24.00	180.00
Fines and forfeits	120.00	325.00	138.95	161.00
Grants and gifts	7,212.06	8,168.62	1,328.02	3,548.24
For expenses	7,212.06	8,168.62	1,328.02	3,548.24
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>21,776.66</b>	<b>20,100.34</b>	<b>7,364.25</b>	<b>9,187.15</b>
Special assessments	—	—	—	200.00
To meet expenses	—	—	—	200.00
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	9,883.25	4,177.47	6,164.97	2,510.02
General government	—	659.20	—	181.50
Protection of persons and property	312.90	1,034.51	58.50	299.08
Health and sanitation	9.00	240.50	—	—
Highways	2,258.00	2.00	—	52.30
Charities	3,008.28	1,164.82	5,941.58	1,224.90
Soldiers' benefits	1,477.00	762.00	120.00	486.00
Schools	2,763.67	253.69	44.89	204.99
Libraries	28.90	60.75	—	61.25
Recreation	—	—	—	—
Unclassified	25.50	—	—	—
Public service enterprises	10,380.22	14,096.19	—	5,565.10
Electric light	—	—	—	—
Water	10,380.22	14,096.19	—	5,565.10
All other	—	—	—	—
Cemeteries	272.67	—	—	—
Interest	1,240.62	1,826.68	1,199.28	912.03
On sinking funds	—	—	—	—
On trust and investment funds	372.17	635.22	359.04	298.57
All other	868.35	1,191.46	840.24	613.46
<b>NON-REVENUE.</b>	<b>\$95,741.36</b>	<b>\$51,200.01</b>	<b>\$71,308.31</b>	<b>\$54,606.18</b>
<b>Offsets to outlays</b>	<b>6,927.50</b>	<b>1,000.96</b>	<b>—</b>	<b>5,872.94</b>
Departmental	6,927.50	—	—	5,872.94
Public service enterprises	—	1,000.96	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>75,000.00</b>	<b>35,000.00</b>	<b>60,000.00</b>	<b>39,449.93</b>
Loans, general purposes	—	—	35,000.00	—
Loans, public service enterprises	—	5,000.00	—	4,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	30,000.00	25,000.00	35,000.00
Unpaid warrants or orders, current year	—	—	—	446.93
Premiums	—	—	—	3.00
<b>Transfers</b>	<b>254.90</b>	<b>1,869.52</b>	<b>—</b>	<b>67.20</b>
From sinking funds	—	—	—	—
All other	254.90	1,869.52	—	67.20
<b>Refunds</b>	<b>190.65</b>	<b>587.30</b>	<b>111.51</b>	<b>161.51</b>
<b>Agency, trust, and investment</b>	<b>13,368.31</b>	<b>12,742.23</b>	<b>11,196.80</b>	<b>9,054.60</b>
Taxes and licenses for State	8,274.00	6,936.00	8,556.00	6,748.00
Taxes for county	4,316.95	4,114.81	2,640.80	3,306.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	777.36	1,691.42	—	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$111,357.82	\$110,202.43	\$85,171.40	\$90,014.13
Premiums	—	—	—	3.00
Municipal indebtedness	75,000.00	35,000.00	60,000.00	39,446.93
Transfers and refunds	445.55	2,456.82	111.51	228.71
Agency, trust, and investment	13,368.31	12,742.23	11,196.80	9,054.60
<b>Total receipts</b>	<b>\$200,171.68</b>	<b>\$160,401.48</b>	<b>\$156,479.71</b>	<b>\$138,747.37</b>
Balance on hand, including funds	10,073.22	13,492.31	10,271.11	12,929.58
<b>GRAND TOTAL</b>	<b>\$210,244.90</b>	<b>\$173,893.79</b>	<b>\$166,750.82</b>	<b>\$151,676.95</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Medway POPULATION 2,956	West Bridgewater POPULATION 2,908	Seekonk POPULATION 2,898	Wrentham POPULATION 2,808
<b>Maintenance</b>	<b>\$92,058.77</b>	<b>\$87,475.51</b>	<b>\$69,558.73</b>	<b>\$72,123.49</b>
<i>Departmental</i>	<i>86,689.74</i>	<i>79,160.68</i>	<i>69,558.73</i>	<i>66,864.05</i>
General government	4,902.70	7,206.90	3,760.96	6,041.90
Protection of persons and property	5,597.45	7,318.01	2,191.30	9,325.83
Health and sanitation	3,452.53	3,865.08	2,556.41	1,919.29
Highways	21,138.70	7,432.84	12,808.45	15,364.12
Charities	10,059.28	2,121.17	8,927.77	6,384.60
Soldiers' benefits	2,650.00	712.05	184.00	611.00
Schools	37,290.92	48,288.52	38,464.02	23,864.12
Libraries	497.91	1,218.43	339.57	1,209.00
Recreation	100.00	28.25	—	770.99
Pensions	—	—	—	—
Unclassified	1,000.25	969.43	326.25	1,373.20
<i>Public service enterprises</i>	<i>5,096.36</i>	<i>8,267.83</i>	—	<i>5,259.44</i>
Electric light	—	—	—	—
Water	5,096.36	8,267.83	—	5,259.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>272.67</i>	<i>47.00</i>	—	—
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>5,745.28</b>	<b>5,018.39</b>	<b>1,177.38</b>	<b>2,020.66</b>
<i>Loans, general purposes</i>	<i>2,780.28</i>	<i>2,278.79</i>	<i>1,177.38</i>	<i>650.66</i>
<i>Loans, public service enterprises</i>	<i>2,965.00</i>	<i>2,739.60</i>	—	<i>1,370.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>12,783.19</b>	<b>8,304.10</b>	<b>25,147.93</b>	<b>21,301.34</b>
<i>Departmental</i>	<i>12,783.19</i>	<i>1,240.55</i>	<i>25,147.93</i>	<i>14,671.65</i>
General government	171.50	—	—	70.00
Protection of persons and property	—	174.10	—	280.24
Health and sanitation	—	—	—	—
Highways	10,677.21	1,066.45	2,345.21	13,928.32
Charities	—	—	—	—
Schools	1,934.48	—	22,802.72	393.09
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>7,063.55</i>	—	<i>6,629.69</i>
Electric light	—	—	—	—
Water	—	7,063.55	—	6,629.69
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>79,000.00</b>	<b>42,700.00</b>	<b>36,000.00</b>	<b>38,213.30</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>12,700.00</i>	<i>1,000.00</i>	<i>2,700.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>30,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	<i>518.30</i>
<b>Transfers</b>	<b>254.90</b>	<b>1,869.52</b>	—	<b>67.20</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>254.90</i>	<i>1,869.52</i>	—	<i>67.20</i>
<b>Refunds</b>	<b>190.65</b>	<b>587.30</b>	<b>111.51</b>	<b>161.51</b>
<b>Agency, trust, and investment</b>	<b>13,740.48</b>	<b>11,496.93</b>	<b>11,196.80</b>	<b>9,054.60</b>
<i>Taxes and licenses for State</i>	<i>8,274.00</i>	<i>6,936.00</i>	<i>8,556.00</i>	<i>5,748.00</i>
<i>Taxes for county</i>	<i>4,316.95</i>	<i>4,114.81</i>	<i>2,640.80</i>	<i>3,306.60</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,149.53</i>	<i>446.12</i>	—	—
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$97,804.05	\$92,493.90	\$70,736.11	\$74,144.15
Permanent debt (except from sinking funds)	9,000.00	12,700.00	1,000.00	2,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,783.19	8,304.10	25,147.93	21,301.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	30,000.00	35,000.00	35,518.30
Transfers (except to sinking funds) and refunds	445.55	2,456.82	111.51	228.71
Agency, trust, and investment	13,740.48	11,496.93	11,196.80	9,054.60
<b>Total payments</b>	<b>\$203,773.27</b>	<b>\$157,451.75</b>	<b>\$143,192.35</b>	<b>\$142,947.10</b>
Balance on hand, including funds	6,471.63	16,442.04	23,558.47	8,729.85
<b>GRAND TOTAL</b>	<b>\$210,244.90</b>	<b>\$173,893.79</b>	<b>\$166,750.82</b>	<b>\$151,676.95</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Deerfield POPULATION 2,803	Nantucket POPULATION 2,797	Hadley POPULATION 2,784	Wilbraham POPULATION 2,780
REVENUE.	\$110,241.90	\$156,002.88	\$94,647.69	\$74,440.49
<b>General</b>	<b>102,198.12</b>	<b>145,741.50</b>	<b>90,000.51</b>	<b>71,078.74</b>
Taxes . . . . .	101,621.25	142,075.17	83,717.12	60,296.67
Property, poll, and income	99,145.93	136,314.28	82,300.05	54,442.31
Corporation, bank, etc.	2,475.32	5,760.89	1,417.07	5,854.36
Licenses and permits	146.00	308.80	2.00	53.00
Fines and forfeits	13.39	764.00	904.15	137.48
Grants and gifts	417.48	2,593.53	5,377.24	10,591.59
For expenses	417.48	2,593.53	5,377.24	10,591.59
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>8,043.78</b>	<b>10,261.38</b>	<b>4,647.18</b>	<b>3,361.75</b>
Special assessments	812.68	1,120.00	—	—
To meet expenses	—	—	—	—
To meet outlays	812.68	1,120.00	—	—
Privileges	—	350.00	—	—
Departmental	4,337.21	2,989.03	2,231.87	2,558.51
General government	17.00	226.57	25.00	—
Protection of persons and property	49.44	61.02	154.90	1,301.93
Health and sanitation	59.40	537.40	—	—
Highways	76.92	44.00	510.00	—
Charities	32.00	1,399.46	522.50	489.71
Soldiers' benefits	684.00	620.00	—	4.00
Schools	3,148.45	70.58	478.42	680.64
Libraries	—	—	45.77	59.84
Recreation	—	—	—	—
Unclassified	270.00	30.00	494.78	22.39
Public service enterprises	—	4,764.00	—	—
Electric light	—	—	—	—
Water	—	4,764.00	—	—
All other	—	—	—	—
Cemeteries	—	25.00	403.36	80.00
Interest	2,893.89	1,013.35	2,012.45	723.24
On sinking funds	—	—	—	—
On trust and investment funds	—	419.96	31.42	149.95
All other	2,893.89	593.39	1,981.03	573.29
NON-REVENUE.	\$102,677.61	\$145,242.69	\$66,293.76	\$63,320.43
<b>Offsets to outlays</b>	<b>80.00</b>	<b>21,524.13</b>	<b>—</b>	<b>348.50</b>
Departmental	80.00	21,524.13	—	348.50
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>80,000.00</b>	<b>100,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	100,000.00	50,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>178.85</b>	<b>975.19</b>	<b>1,054.17</b>
From sinking funds	—	—	—	—
All other	—	178.85	975.19	1,054.17
<b>Refunds</b>	<b>256.40</b>	<b>762.73</b>	<b>597.66</b>	<b>830.04</b>
<b>Agency, trust, and investment</b>	<b>22,341.21</b>	<b>22,776.98</b>	<b>14,720.91</b>	<b>11,087.72</b>
Taxes and licenses for State	12,096.74	14,088.00	8,203.00	7,743.00
Taxes for county	10,236.39	8,000.00	5,653.91	2,518.87
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	8.08	688.98	865.00	825.85
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$110,321.90	\$177,527.01	\$94,647.69	\$74,788.99
Premiums	—	—	—	—
Municipal indebtedness	80,000.00	100,000.00	50,000.00	50,000.00
Transfers and refunds	256.40	941.58	1,572.85	1,884.21
Agency, trust, and investment	22,341.21	22,776.98	14,720.91	11,087.72
<b>Total receipts</b>	<b>\$212,919.51</b>	<b>\$301,245.57</b>	<b>\$160,941.45</b>	<b>\$137,760.92</b>
Balance on hand, including funds	33,378.21	13,405.44	16,438.58	3,936.47
<b>GRAND TOTAL</b>	<b>\$246,297.72</b>	<b>\$314,651.01</b>	<b>\$177,380.03</b>	<b>\$141,697.39</b>

Graded According to Population of 1920 — Continued.

PAYMENTS.	Deerfield POPULATION 2,803	Nantucket POPULATION 2,797	Hadley POPULATION 2,784	Wilbraham POPULATION 2,780
Maintenance . . . . .	\$88,320.66	\$112,656.28	\$80,655.30	\$71,002.72
<i>Departmental</i> . . . . .	<i>88,131.69</i>	<i>104,405.37</i>	<i>80,088.58</i>	<i>70,675.17</i>
General government . . . . .	5,845.14	6,859.34	4,667.89	1,956.90
Protection of persons and property . . . . .	2,883.54	20,518.22	2,409.17	2,521.13
Health and sanitation . . . . .	2,636.46	6,941.39	1,602.02	2,006.04
Highways . . . . .	12,049.72	20,502.24	14,396.43	16,655.98
Charities . . . . .	1,749.73	8,276.93	4,387.17	5,808.95
Soldiers' benefits . . . . .	560.00	1,155.33	—	446.00
Schools . . . . .	60,213.32	34,574.64	50,789.99	39,749.11
Libraries . . . . .	1,086.81	2,000.00	766.74	822.68
Recreation . . . . .	50.00	85.00	—	12.75
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,056.87	3,492.28	1,069.17	695.63
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>8,225.91</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	8,225.91	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>189.07</i>	<i>25.00</i>	<i>566.72</i>	<i>327.55</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest . . . . .	3,831.80	2,485.06	5,419.01	1,779.79
<i>Loans, general purposes</i> . . . . .	<i>3,831.80</i>	<i>2,485.06</i>	<i>5,419.01</i>	<i>1,779.79</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays . . . . .	39,543.93	47,636.15	1,420.57	5,145.09
<i>Departmental</i> . . . . .	<i>39,543.93</i>	<i>47,636.15</i>	<i>1,222.48</i>	<i>5,145.09</i>
General government . . . . .	—	—	—	172.87
Protection of persons and property . . . . .	—	7,647.88	—	166.60
Health and sanitation . . . . .	486.15	1,582.32	—	427.77
Highways . . . . .	3,899.82	37,038.45	1,000.00	3,387.97
Charities . . . . .	—	—	—	—
Schools . . . . .	33,633.16	479.55	222.48	989.88
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	1,524.80	887.95	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>198.09</i>	<i>—</i>
Municipal indebtedness . . . . .	75,000.00	104,000.00	65,367.95	45,000.00
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>5,000.00</i>	<i>4,000.00</i>	<i>10,460.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>70,000.00</i>	<i>100,000.00</i>	<i>54,000.00</i>	<i>41,500.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>907.95</i>	<i>—</i>
Transfers . . . . .	—	178.85	975.19	1,054.17
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>178.85</i>	<i>975.19</i>	<i>1,054.17</i>
Refunds . . . . .	256.40	762.73	597.66	830.04
Agency, trust, and investment . . . . .	22,341.21	23,196.94	15,722.33	11,001.29
<i>Taxes and licenses for State</i> . . . . .	<i>12,096.74</i>	<i>14,088.00</i>	<i>8,202.00</i>	<i>7,748.00</i>
<i>Taxes for county</i> . . . . .	<i>10,238.39</i>	<i>8,000.00</i>	<i>5,663.91</i>	<i>2,618.87</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>8.08</i>	<i>1,108.94</i>	<i>1,866.42</i>	<i>739.42</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest . . . . .	\$92,152.46	\$115,141.34	\$86,074.31	\$72,782.51
Permanent debt (except from sinking funds) . . . . .	5,000.00	4,000.00	10,460.00	3,500.00
Sinking funds requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	39,543.93	47,636.15	1,420.57	5,145.09
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	70,000.00	100,000.00	54,907.95	41,500.00
Transfers (except to sinking funds) and refunds . . . . .	256.40	941.58	1,572.85	1,884.21
Agency, trust, and investment . . . . .	22,341.21	23,196.94	15,722.33	11,001.29
<b>Total payments</b> . . . . .	<b>\$229,294.00</b>	<b>\$290,916.01</b>	<b>\$170,158.01</b>	<b>\$135,813.10</b>
Balance on hand, including funds . . . . .	17,003.72	23,735.00	7,222.02	5,884.29
<b>GRAND TOTAL</b> . . . . .	<b>\$246,297.72</b>	<b>\$314,651.01</b>	<b>\$177,380.03</b>	<b>\$141,697.39</b>

<sup>1</sup> Includes \$960 paid to the county for debt incurred for bridge purposes.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
<b>REVENUE.</b>	<b>\$123,640.95</b>	<b>\$101,230.07</b>	<b>\$154,219.45</b>	<b>\$103,171.70</b>
<b>General</b>	<b>111,226.19</b>	<b>89,273.54</b>	<b>145,639.92</b>	<b>91,721.38</b>
Taxes . . . . .	110,919.92	84,456.56	145,132.21	87,694.68
Property, poll, and income	77,458.98	82,709.08	137,205.46	85,955.85
Corporation, bank, etc.	33,460.94	1,747.48	7,926.75	1,738.73
Licenses and permits	46.00	88.25	68.00	40.00
Fines and forfeits	29.50	1.39	132.26	504.60
Grants and gifts	198.92	4,727.34	307.45	3,482.20
For expenses	198.92	4,727.34	307.45	3,482.20
For outlays	—	—	—	—
All other	32.85	—	—	—
<b>Commercial</b>	<b>12,414.76</b>	<b>11,956.53</b>	<b>8,579.53</b>	<b>11,450.32</b>
Special assessments	220.00	433.58	—	—
To meet expenses	220.00	433.58	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	8,293.03	9,448.64	7,686.59	938.41
General government	2,622.53	315.80	2,862.77	364.50
Protection of persons and property	684.64	420.42	—	41.06
Health and sanitation	5.00	186.86	—	—
Highways	2,772.78	288.19	2,662.63	67.30
Charities	405.00	6,491.90	628.19	—
Soldiers' benefits	168.00	468.00	98.00	—
Schools	823.27	890.47	1,335.00	444.30
Libraries	151.31	122.00	—	21.25
Recreation	655.50	—	—	—
Unclassified	5.00	265.00	100.00	—
Public service enterprises	—	—	8.20	5,726.22
Electric light	—	—	—	—
Water	—	—	—	5,726.22
All other	—	—	8.20	—
Cemeteries	8.45	—	357.05	149.76
Interest	3,893.28	2,074.31	527.69	4,635.93
On sinking funds	—	—	—	1,644.09
On trust and investment funds	2,126.00	75.14	180.82	100.53
All other	1,767.28	1,999.17	346.87	2,891.31
<b>NON-REVENUE.</b>	<b>\$28,567.69</b>	<b>\$95,246.53</b>	<b>\$117,890.41</b>	<b>\$94,890.96</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>4,000.00</b>	<b>50.00</b>	<b>4,500.00</b>
Departmental	—	4,000.00	50.00	4,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>79,000.00</b>	<b>85,000.00</b>	<b>75,000.00</b>
Loans, general purposes	—	9,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	70,000.00	85,000.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>800.00</b>	<b>—</b>	<b>763.54</b>	<b>935.25</b>
From sinking funds	—	—	—	—
All other	800.00	—	763.54	935.25
<b>Refunds</b>	<b>341.64</b>	<b>60.03</b>	<b>33.89</b>	<b>105.44</b>
<b>Agency, trust, and investment</b>	<b>27,426.05</b>	<b>12,186.50</b>	<b>32,042.98</b>	<b>14,350.27</b>
Taxes and licenses for State	17,920.06	8,418.00	16,932.25	8,016.02
Taxes for county	9,383.00	3,618.50	12,444.97	5,545.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	122.99	150.00	1,764.26	790.07
All other	—	—	901.50	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$123,640.95	\$105,230.07	\$154,269.45	\$107,671.70
Premiums	—	—	—	—
Municipal indebtedness	—	79,000.00	85,000.00	75,000.00
Transfers and refunds	1,141.64	60.03	797.43	1,040.69
Agency, trust, and investment	27,426.05	12,186.50	32,042.98	14,350.27
<b>Total receipts</b>	<b>\$152,208.64</b>	<b>\$196,476.60</b>	<b>\$272,109.86</b>	<b>\$198,062.66</b>
Balance on hand, including funds	90,964.70	24,226.28	12,356.73	13,779.60
<b>GRAND TOTAL</b>	<b>\$243,173.34</b>	<b>\$220,702.88</b>	<b>\$284,466.59</b>	<b>\$211,842.26</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Hopedale POPULATION 2,777	Holliston POPULATION 2,707	Lenox POPULATION 2,691	Hatfield POPULATION 2,651
<b>Maintenance</b>	<b>\$116,668.67</b>	<b>\$85,493.24</b>	<b>\$144,292.86</b>	<b>\$73,659.80</b>
<i>Departmental</i>	<i>116,619.92</i>	<i>85,493.24</i>	<i>142,736.67</i>	<i>72,424.65</i>
General government	6,661.37	6,240.60	14,507.31	4,096.86
Protection of persons and property	19,373.54	10,114.70	9,760.35	1,886.32
Health and sanitation	1,705.78	2,852.61	9,517.28	1,868.80
Highways	22,924.70	17,802.77	35,171.56	14,008.95
Charities	6,409.95	11,715.97	7,396.57	1,573.74
Soldiers' benefits	138.00	972.50	100.00	—
Schools	49,389.24	32,198.99	63,966.97	46,482.60
Libraries	5,884.85	1,765.36	307.45	873.39
Recreation	3,448.60	—	—	—
Pensions	—	—	—	—
Unclassified	683.89	1,829.74	2,009.18	1,633.99
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>105.96</i>	<i>1,020.89</i>
Electric light	—	—	—	—
Water	—	—	—	1,020.89
All other	—	—	105.96	—
<i>Cemeteries</i>	<i>48.75</i>	<i>—</i>	<i>1,460.23</i>	<i>214.26</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>2,974.14</b>	<b>3,201.80</b>	<b>6,176.25</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>2,974.14</i>	<i>3,201.80</i>	<i>4,176.25</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>27,417.69</b>	<b>15,570.11</b>	<b>1,430.26</b>	<b>9,169.69</b>
<i>Departmental</i>	<i>27,417.69</i>	<i>15,570.11</i>	<i>1,430.26</i>	<i>9,169.69</i>
General government	—	7,899.58	—	—
Protection of persons and property	9,500.00	345.95	—	—
Health and sanitation	—	—	265.50	—
Highways	15,773.69	7,066.06	315.70	9,169.69
Charities	—	—	—	—
Schools	1,043.79	258.52	849.06	—
Libraries	—	—	—	—
Recreation	1,100.21	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>65,000.00</b>	<b>95,000.00</b>	<b>87,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>65,000.00</i>	<i>85,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>800.00</b>	<b>—</b>	<b>763.54</b>	<b>935.25</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>918.00</i>
<i>All other</i>	<i>800.00</i>	<i>—</i>	<i>763.54</i>	<i>17.25</i>
<b>Refunds</b>	<b>341.64</b>	<b>60.03</b>	<b>33.89</b>	<b>105.44</b>
<b>Agency, trust, and investment</b>	<b>27,417.95</b>	<b>12,194.01</b>	<b>31,455.26</b>	<b>17,010.89</b>
<i>Taxes and licenses for State</i>	<i>17,920.06</i>	<i>8,418.00</i>	<i>16,932.26</i>	<i>8,015.02</i>
<i>Taxes for county</i>	<i>9,383.00</i>	<i>3,618.50</i>	<i>12,444.97</i>	<i>5,545.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>114.89</i>	<i>157.51</i>	<i>1,181.54</i>	<i>3,450.69</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>896.60</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$116,668.67	\$88,467.38	\$147,494.66	\$79,836.05
Permanent debt (except from sinking funds)	—	—	10,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	918.00
Outlays	27,417.69	15,570.11	1,430.26	9,169.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	65,000.00	85,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,141.64	60.03	797.43	122.69
Agency, trust, and investment	27,417.95	12,194.01	31,455.26	17,010.89
<b>Total payments</b>	<b>\$172,645.95</b>	<b>\$181,291.53</b>	<b>\$276,177.61</b>	<b>\$194,057.32</b>
Balance on hand, including funds	70,527.39	39,411.35	8,288.98	17,784.94
<b>GRAND TOTAL</b>	<b>\$243,173.34</b>	<b>\$220,702.88</b>	<b>\$284,466.59</b>	<b>\$211,842.26</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
<b>REVENUE.</b>	<b>\$101,074.88</b>	<b>\$218,458.96</b>	<b>\$196,984.83</b>	<b>\$83,093.57</b>
<b>General</b>	<b>71,934.42</b>	<b>200,889.39</b>	<b>173,810.18</b>	<b>57,404.13</b>
<i>Taxes</i>	<i>66,043.69</i>	<i>199,309.64</i>	<i>173,053.17</i>	<i>53,100.03</i>
Property, poll, and income	64,991.53	193,987.99	169,634.86	46,737.82
Corporation, bank, etc.	1,052.16	5,321.65	3,418.31	6,362.21
<i>Licenses and permits</i>	<i>159.75</i>	<i>286.70</i>	<i>116.00</i>	<i>26.50</i>
<i>Fines and forfeits</i>	<i>64.00</i>	<i>100.00</i>	<i>15.00</i>	<i>125.75</i>
<i>Grants and gifts</i>	<i>5,666.98</i>	<i>1,193.05</i>	<i>625.64</i>	<i>4,151.85</i>
For expenses	5,666.98	1,193.05	625.64	4,151.85
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>.37</i>	<i>—</i>
<b>Commercial</b>	<b>29,140.46</b>	<b>17,569.57</b>	<b>23,174.65</b>	<b>25,689.44</b>
<i>Special assessments</i>	<i>324.80</i>	<i>3,221.90</i>	<i>3,546.38</i>	<i>127.42</i>
To meet expenses	324.80	3,221.90	—	127.42
To meet outlays	—	—	3,546.38	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>7,205.56</i>	<i>8,232.80</i>	<i>1,346.71</i>	<i>8,629.94</i>
General government	—	1,372.71	205.95	1,677.00
Protection of persons and property	556.26	333.13	16.12	233.65
Health and sanitation	—	282.58	—	45.00
Highways	22.00	62.71	8.40	309.86
Charities	5,359.79	3,840.83	—	4,713.13
Soldiers' benefits	186.00	519.00	348.00	412.00
Schools	198.72	1,720.94	665.90	1,114.84
Libraries	123.79	26.55	—	124.46
Recreation	15.00	53.00	69.32	—
Unclassified	114.00	21.35	33.02	—
<i>Public service enterprises</i>	<i>19,380.12</i>	<i>100.00</i>	<i>13,592.73</i>	<i>13,007.71</i>
Electric light	13,844.94	—	—	—
Water	5,535.18	—	13,592.73	13,007.71
All other	—	100.00	—	—
<i>Cemeteries</i>	<i>998.75</i>	<i>764.29</i>	<i>—</i>	<i>915.25</i>
<i>Interest</i>	<i>1,231.23</i>	<i>5,250.58</i>	<i>4,688.83</i>	<i>3,009.12</i>
On sinking funds	—	—	1,589.41	—
On trust and investment funds	121.25	2,160.41	—	2,025.00
All other	1,109.98	3,090.17	3,099.42	984.12
<b>NON-REVENUE.</b>	<b>\$69,957.96</b>	<b>\$128,068.99</b>	<b>\$292,649.73</b>	<b>\$64,631.64</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,778.00</b>	<b>52,978.37</b>	<b>22.06</b>
<i>Departmental</i>	<i>—</i>	<i>1,778.00</i>	<i>48,015.19</i>	<i>22.06</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,963.18</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>58,100.00</b>	<b>98,000.00</b>	<b>204,015.21</b>	<b>46,000.00</b>
<i>Loans, general purposes</i>	<i>3,600.00</i>	<i>—</i>	<i>39,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>54,500.00</i>	<i>98,000.00</i>	<i>165,000.00</i>	<i>42,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>15.21</i>	<i>—</i>
<b>Transfers</b>	<b>327.98</b>	<b>1,036.76</b>	<b>—</b>	<b>2,025.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>327.98</i>	<i>1,036.76</i>	<i>—</i>	<i>2,025.00</i>
<b>Refunds</b>	<b>736.10</b>	<b>705.37</b>	<b>496.09</b>	<b>1,322.79</b>
<b>Agency, trust, and investment</b>	<b>10,793.88</b>	<b>26,548.86</b>	<b>35,160.06</b>	<b>15,261.79</b>
<i>Taxes and licenses for State</i>	<i>5,709.00</i>	<i>16,044.25</i>	<i>13,630.41</i>	<i>8,229.00</i>
<i>Taxes for county</i>	<i>3,519.77</i>	<i>10,287.21</i>	<i>4,930.67</i>	<i>3,346.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,565.11</i>	<i>217.40</i>	<i>16,599.08</i>	<i>3,686.79</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$101,074.88	\$220,236.96	\$249,963.20	\$83,115.63
Premiums	—	—	15.21	—
Municipal indebtedness	58,100.00	98,000.00	204,000.00	46,000.00
Transfers and refunds	1,064.08	1,742.13	496.09	3,347.79
Agency, trust, and investment	10,793.88	26,548.86	35,160.06	15,261.79
<b>Total receipts</b>	<b>\$171,032.84</b>	<b>\$346,527.95</b>	<b>\$489,634.56</b>	<b>\$147,725.21</b>
<i>Balance on hand, including funds</i>	<i>2,549.72</i>	<i>7,318.93</i>	<i>26,431.23</i>	<i>9,123.53</i>
<b>GRAND TOTAL</b>	<b>\$173,582.56</b>	<b>\$353,846.88</b>	<b>\$516,065.79</b>	<b>\$156,848.74</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Groveland POPULATION 2,650	Cohasset POPULATION 2,639	Longmeadow POPULATION 2,618	North Brookfield POPULATION 2,610
<b>Maintenance</b> . . . . .	<b>\$84,008.50</b>	<b>\$194,457.25</b>	<b>\$128,545.53</b>	<b>\$77,136.62</b>
<i>Departmental</i> . . . . .	<i>68,088.21</i>	<i>193,899.03</i>	<i>120,502.60</i>	<i>67,068.17</i>
General government . . . . .	3,773.27	13,799.75	10,349.79	4,260.44
Protection of persons and property . . . . .	4,633.35	34,760.66	10,855.37	3,885.37
Health and sanitation . . . . .	867.80	7,212.10	7,146.38	1,890.53
Highways . . . . .	15,583.92	54,673.19	21,414.64	13,644.18
Charities . . . . .	5,739.62	14,907.49	758.71	11,702.10
Soldiers' benefits . . . . .	610.00	1,317.96	306.00	386.00
Schools . . . . .	34,858.00	58,971.83	65,375.76	27,606.37
Libraries . . . . .	1,002.84	3,722.77	1,481.14	1,970.97
Recreation . . . . .	20.00	2,832.23	1,141.72	6.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	999.41	1,701.05	1,673.09	1,716.21
<i>Public service enterprises</i> . . . . .	<i>14,808.00</i>	<i>—</i>	<i>8,042.93</i>	<i>9,059.70</i>
Electric light . . . . .	11,285.83	—	—	—
Water . . . . .	3,522.17	—	8,042.93	9,059.70
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,112.29</i>	<i>546.72</i>	<i>—</i>	<i>1,008.75</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>11.50</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>3,721.75</b>	<b>3,456.32</b>	<b>16,546.78</b>	<b>1,400.19</b>
<i>Loans, general purposes</i> . . . . .	<i>1,719.25</i>	<i>3,456.32</i>	<i>15,206.78</i>	<i>1,220.19</i>
<i>Loans, public service enterprises</i> . . . . .	<i>2,002.50</i>	<i>—</i>	<i>1,340.00</i>	<i>180.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>7,033.12</b>	<b>7,485.81</b>	<b>137,975.73</b>	<b>13,445.20</b>
<i>Departmental</i> . . . . .	<i>5,447.88</i>	<i>7,485.81</i>	<i>121,442.52</i>	<i>8,669.64</i>
General government . . . . .	—	1,000.00	—	—
Protection of persons and property . . . . .	—	3,502.86	145.90	4,887.12
Health and sanitation . . . . .	—	350.00	23,161.53	—
Highways . . . . .	1,000.00	2,527.95	91,708.90	—
Charities . . . . .	—	—	—	720.00
Schools . . . . .	3,700.00	—	6,290.19	—
Libraries . . . . .	27.04	—	—	3,062.52
Recreation . . . . .	100.00	—	136.00	—
Unclassified . . . . .	620.84	105.00	—	—
<i>Public service enterprises</i> . . . . .	<i>1,555.24</i>	<i>—</i>	<i>16,533.21</i>	<i>4,478.16</i>
Electric light . . . . .	1,585.24	—	—	—
Water . . . . .	—	—	16,533.21	4,478.16
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>297.40</i>
<b>Municipal indebtedness</b> . . . . .	<b>59,500.00</b>	<b>105,054.26</b>	<b>186,100.00</b>	<b>40,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>5,000.00</i>	<i>7,054.26</i>	<i>26,100.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>54,500.00</i>	<i>98,000.00</i>	<i>160,000.00</i>	<i>37,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>327.98</b>	<b>1,036.76</b>	<b>—</b>	<b>2,025.00</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>327.98</i>	<i>1,036.76</i>	<i>—</i>	<i>2,025.00</i>
<b>Refunds</b> . . . . .	<b>736.10</b>	<b>705.37</b>	<b>496.09</b>	<b>1,322.79</b>
<b>Agency, trust, and investment</b> . . . . .	<b>10,793.88</b>	<b>26,390.01</b>	<b>36,261.59</b>	<b>15,261.79</b>
<i>Taxes and licenses for State</i> . . . . .	<i>5,709.00</i>	<i>16,044.25</i>	<i>13,630.41</i>	<i>8,229.00</i>
<i>Taxes for county</i> . . . . .	<i>3,519.77</i>	<i>10,287.21</i>	<i>4,930.57</i>	<i>3,346.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,565.11</i>	<i>58.55</i>	<i>17,700.61</i>	<i>3,686.79</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$87,730.25	\$197,913.57	\$145,092.81	\$78,536.81
Permanent debt (except from sinking funds) . . . . .	5,000.00	7,054.26	26,100.00	3,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,033.12	7,485.81	137,975.73	13,445.20
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	54,500.00	98,000.00	160,000.00	37,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,064.08	1,742.13	496.09	3,347.79
Agency, trust, and investment . . . . .	10,793.88	26,390.01	36,261.59	15,261.79
<b>Total payments</b> . . . . .	<b>\$166,121.33</b>	<b>\$338,585.78</b>	<b>\$505,925.72</b>	<b>\$150,591.59</b>
<i>Balance on hand, including funds</i> . . . . .	<i>7,461.23</i>	<i>15,261.10</i>	<i>10,140.07</i>	<i>6,257.15</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$173,582.56</b>	<b>\$353,846.88</b>	<b>\$516,065.79</b>	<b>\$156,848.74</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
REVENUE.	\$117,831.71	\$77,118.86	\$106,698.79	\$122,973.16
General	108,666.01	66,922.10	98,820.69	120,227.50
<i>Taxes</i>	103,388.42	64,349.55	93,883.86	119,365.12
Property, poll, and income	102,201.65	47,739.77	86,689.51	106,908.70
Corporation, bank, etc.	1,186.77	6,609.78	7,194.35	12,456.42
<i>Licenses and permits</i>	446.00	70.00	288.25	146.60
<i>Fines and forfeits</i>	319.50	26.24	224.77	191.34
<i>Grants and gifts</i>	4,612.09	12,476.31	4,423.81	524.84
For expenses	4,512.09	12,476.31	4,423.81	524.54
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,165.70	10,196.76	7,878.10	2,745.66
<i>Special assessments</i>	1,412.52	—	941.08	—
To meet expenses	1,412.52	—	941.08	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	2,987.63	8,720.50	2,659.33	1,839.43
General government	10.00	87.00	1.00	40.00
Protection of persons and property	841.05	—	492.47	37.64
Health and sanitation	1.00	84.20	—	211.90
Highways	235.22	34.20	—	289.35
Charities	448.87	7,806.38	827.94	755.67
Soldiers' benefits	530.00	678.00	844.00	456.00
Schools	853.76	8.09	—	—
Libraries	67.73	8.11	81.00	39.38
Recreation	—	—	—	—
Unclassified	—	14.52	412.92	9.49
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	172.50	341.85	719.25	—
<i>Interest</i>	4,593.05	1,134.41	3,558.44	906.23
On sinking funds	—	—	—	—
On trust and investment funds	354.20	710.44	1,756.51	139.44
All other	4,238.85	423.97	1,801.93	766.79
NON-REVENUE.	\$128,066.59	\$89,485.77	\$75,292.34	\$49,711.98
Offsets to outlays	5,886.93	52,864.10	180.00	—
<i>Departmental</i>	5,886.93	52,864.10	180.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	108,175.00	25,000.00	60,000.00	36,000.00
<i>Loans, general purposes</i>	4,000.00	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	104,175.00	25,000.00	60,000.00	36,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,131.20	157.00	190.75	96.00
<i>From sinking funds</i>	—	—	—	—
All other	1,131.20	157.00	190.75	96.00
Refunds	185.16	20.50	358.46	337.07
Agency, trust, and investment	12,688.30	11,444.17	14,563.13	13,278.91
<i>Taxes and licenses for State</i>	7,995.00	6,681.00	8,136.00	9,429.00
<i>Taxes for county</i>	3,323.11	2,909.00	4,732.04	3,371.23
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,370.19	1,854.17	1,695.09	478.68
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$123,718.64	\$129,982.96	\$106,878.79	\$122,973.16
Premiums	—	—	—	—
Municipal indebtedness	108,175.00	25,000.00	60,000.00	36,000.00
Transfers and refunds	1,316.36	177.50	549.21	433.07
Agency, trust, and investment	12,688.30	11,444.17	14,563.13	13,278.91
Total receipts	\$245,898.30	\$166,604.63	\$181,991.13	\$172,685.14
Balance on hand, including funds	17,211.44	10,374.74	1,935.67	13,962.30
GRAND TOTAL	\$263,109.74	\$176,979.37	\$183,926.80	\$186,647.44

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Wilmington POPULATION 2,581	Sutton POPULATION 2,578	Hanover POPULATION 2,575	Dighton POPULATION 2,574
<b>Maintenance</b>	<b>\$86,896.98</b>	<b>\$69,418.06</b>	<b>\$81,102.36</b>	<b>\$64,448.13</b>
<i>Departmental</i>	85,872.67	68,584.12	79,693.01	64,428.13
General government	6,550.12	3,349.35	6,838.22	4,870.40
Protection of persons and property	7,734.92	1,143.72	4,512.91	2,841.90
Health and sanitation	2,002.58	1,247.65	3,062.56	3,858.51
Highways	23,030.58	20,907.23	23,635.94	9,299.94
Charities	3,291.12	10,336.21	7,359.41	3,338.22
Soldiers' benefits	695.00	929.50	1,034.00	460.00
Schools	40,395.97	28,785.27	30,459.37	38,102.84
Libraries	825.80	672.40	1,642.08	1,153.28
Recreation	274.73	13.75	—	—
Pensions	—	—	—	—
Unclassified	1,071.85	1,199.04	1,148.52	503.04
<i>Public service enterprises</i>	—	—	—	20.00
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	20.00
<i>Cemeteries</i>	1,024.31	813.94	1,399.35	—
<i>Administration of trust funds</i>	—	20.00	10.00	—
<b>Interest</b>	<b>5,103.75</b>	<b>1,006.67</b>	<b>3,114.18</b>	<b>2,009.00</b>
<i>Loans, general purposes</i>	5,103.75	1,006.67	3,114.18	2,009.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>14,695.49</b>	<b>55,361.17</b>	<b>4,012.00</b>	<b>37,851.78</b>
<i>Departmental</i>	14,695.49	55,361.17	4,012.00	37,851.78
General government	—	150.63	12.00	—
Protection of persons and property	863.71	145.00	—	4,314.00
Health and sanitation	—	—	—	—
Highways	13,635.58	55,065.54	4,000.00	32,995.78
Charities	—	—	—	—
Schools	196.20	—	—	441.00
Libraries	—	—	—	101.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>111,475.00</b>	<b>30,900.00</b>	<b>71,000.00</b>	<b>44,700.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,250.00	5,900.00	6,000.00	8,700.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	109,225.00	25,000.00	65,000.00	36,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,131.20</b>	<b>157.00</b>	<b>190.75</b>	<b>96.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,131.20	157.00	190.75	96.00
<b>Refunds</b>	<b>185.16</b>	<b>20.50</b>	<b>358.46</b>	<b>337.07</b>
<b>Agency, trust, and investment</b>	<b>11,670.70</b>	<b>11,461.89</b>	<b>14,930.15</b>	<b>13,327.66</b>
<i>Taxes and licenses for State</i>	7,995.00	6,681.00	8,136.00	9,429.00
<i>Taxes for county</i>	3,323.11	2,909.00	4,732.04	3,371.23
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	352.59	1,871.89	2,062.11	527.43
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$92,000.73	\$70,424.73	\$84,216.54	\$66,457.13
Permanent debt (except from sinking funds)	2,250.00	5,900.00	6,000.00	8,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,695.49	55,361.17	4,012.00	37,851.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	109,225.00	25,000.00	65,000.00	36,000.00
Transfers (except to sinking funds) and refunds	1,316.36	177.50	549.21	433.07
Agency, trust, and investment	11,670.70	11,461.89	14,930.15	13,327.66
<b>Total payments</b>	<b>\$231,158.28</b>	<b>\$168,325.29</b>	<b>\$174,707.90</b>	<b>\$162,769.64</b>
Balance on hand, including funds	31,951.46	8,654.08	9,218.90	23,877.80
<b>GRAND TOTAL</b>	<b>\$263,109.74</b>	<b>\$176,979.37</b>	<b>\$183,926.80</b>	<b>\$186,647.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
<b>REVENUE.</b>	<b>\$70,873.39</b>	<b>\$247,381.13</b>	<b>\$170,215.31</b>	<b>\$97,358.58</b>
<b>General</b>	<b>61,047.46</b>	<b>237,264.53</b>	<b>163,248.23</b>	<b>81,784.78</b>
Taxes . . . . .	47,475.10	234,873.90	160,881.91	77,177.03
Property, poll, and income	46,396.44	231,241.32	150,918.13	73,822.78
Corporation, bank, etc.	1,078.66	3,632.58	9,963.78	3,354.25
Licenses and permits	29.00	188.57	217.00	32.00
Fines and forfeits	10.00	16.30	700.00	160.90
Grants and gifts	13,533.36	2,185.76	1,449.32	4,414.85
For expenses	5,038.36	2,185.76	1,449.32	4,414.85
For outlays	8,495.00	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>9,825.93</b>	<b>10,116.60</b>	<b>6,967.08</b>	<b>15,573.76</b>
Special assessments	138.72	2,435.75	—	—
To meet expenses	138.72	2,435.75	—	—
To meet outlays	—	—	—	—
Privileges	—	8.00	250.00	60.00
Departmental	5,138.90	2,698.91	4,288.13	2,984.45
General government	233.05	10.00	579.50	226.00
Protection of persons and property	697.01	161.42	201.86	353.53
Health and sanitation	216.00	443.30	—	265.00
Highways	663.40	155.85	159.37	—
Charities	2,746.79	461.97	408.68	583.40
Soldiers' benefits	72.00	1,192.00	522.00	792.00
Schools	192.00	154.37	2,416.72	565.64
Libraries	258.65	—	—	198.88
Recreation	—	120.00	—	—
Unclassified	60.00	—	—	—
Public service enterprises	20.50	—	101.50	9,937.20
Electric light	—	—	—	—
Water	—	—	—	9,937.20
All other	20.50	—	101.50	—
Cemeteries	832.85	—	—	—
Interest	3,694.96	4,973.94	2,327.45	2,592.11
On sinking funds	—	—	—	—
On trust and investment funds	3,344.76	606.81	—	2,102.29
All other	350.20	4,367.13	2,327.45	489.82
<b>NON-REVENUE.</b>	<b>\$56,227.88</b>	<b>\$280,312.37</b>	<b>\$102,011.42</b>	<b>\$77,497.95</b>
<b>Offsets to outlays</b>	<b>15,148.12</b>	<b>—</b>	<b>1,737.74</b>	<b>10,577.50</b>
Departmental	15,148.12	—	1,737.74	10,427.46
Public service enterprises	—	—	—	150.04
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>250,075.00</b>	<b>68,000.00</b>	<b>51,000.00</b>
Loans, general purposes	2,000.00	65,000.00	23,000.00	3,000.00
Loans, public service enterprises	—	—	—	18,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	185,000.00	45,000.00	30,000.00
Unpaid warrants or orders, current year	—	75.00	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>9,824.17</b>	<b>—</b>	<b>—</b>	<b>1,235.72</b>
From sinking funds	—	—	—	—
All other	9,824.17	—	—	1,235.72
<b>Refunds</b>	<b>155.31</b>	<b>275.02</b>	<b>192.29</b>	<b>3,085.65</b>
<b>Agency, trust, and investment</b>	<b>9,100.28</b>	<b>29,962.35</b>	<b>32,081.39</b>	<b>11,599.08</b>
Taxes and licenses for State	4,946.79	17,121.00	14,691.00	6,690.00
Taxes for county	2,473.00	12,344.41	16,974.55	3,909.08
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,680.49	496.94	415.84	1,000.00
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$86,021.51	\$247,381.13	\$171,953.05	\$107,936.04
Premiums	—	75.00	—	—
Municipal indebtedness	22,000.00	250,000.00	68,000.00	51,000.00
Transfers and refunds	9,979.48	275.02	192.29	4,321.37
Agency, trust, and investment	9,100.28	29,962.35	32,081.39	11,599.08
<b>Total receipts</b>	<b>\$127,101.27</b>	<b>\$527,693.50</b>	<b>\$272,226.73</b>	<b>\$174,856.49</b>
Balance on hand, including funds	10,429.57	38,707.15	28,414.74	12,100.04
<b>GRAND TOTAL</b>	<b>\$137,530.84</b>	<b>\$566,400.65</b>	<b>\$300,641.47</b>	<b>\$186,956.53</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Harvard POPULATION 2,546	Scituate POPULATION 2,534	Bourne POPULATION 2,530	Kingston POPULATION 2,505
<b>Maintenance</b>	<b>\$53,129.92</b>	<b>\$167,526.02</b>	<b>\$113,968.76</b>	<b>\$72,201.23</b>
<i>Departmental</i>	<i>52,011.53</i>	<i>167,526.02</i>	<i>113,909.26</i>	<i>64,680.64</i>
General government	5,302.70	11,376.78	11,042.42	5,752.54
Protection of persons and property	3,320.58	30,149.52	10,503.70	3,810.02
Health and sanitation	2,384.77	8,623.10	4,573.81	1,660.90
Highways	18,157.23	45,698.35	18,310.99	9,714.30
Charities	3,307.48	8,761.35	6,511.07	5,927.15
Soldiers' benefits	72.00	2,736.00	602.23	1,038.00
Schools	14,624.85	55,495.22	58,227.21	33,266.53
Libraries	3,230.57	1,200.00	2,217.59	2,200.07
Recreation	1,029.79	980.56	196.32	547.98
Pensions	—	—	—	—
Unclassified	581.36	2,505.14	1,723.92	763.15
<i>Public service enterprises</i>	<i>11.50</i>	<i>—</i>	<i>59.50</i>	<i>7,241.96</i>
Electric light	—	—	—	—
Water	—	—	—	7,241.96
All other	11.50	—	59.50	—
<i>Cemeteries</i>	<i>1,031.09</i>	<i>—</i>	<i>—</i>	<i>175.63</i>
<i>Administration of trust funds</i>	<i>76.00</i>	<i>—</i>	<i>—</i>	<i>103.00</i>
<b>Interest</b>	<b>890.98</b>	<b>9,760.98</b>	<b>3,989.34</b>	<b>3,949.39</b>
<i>Loans, general purposes</i>	<i>890.98</i>	<i>9,760.98</i>	<i>3,989.34</i>	<i>2,639.64</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,309.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>21,604.25</b>	<b>119,779.62</b>	<b>32,870.17</b>	<b>39,304.99</b>
<i>Departmental</i>	<i>21,604.25</i>	<i>119,779.62</i>	<i>32,870.17</i>	<i>17,845.40</i>
General government	—	—	148.00	—
Protection of persons and property	7,761.76	34,339.67	—	—
Health and sanitation	—	236.70	—	—
Highways	13,842.49	78,503.38	30,727.26	17,845.40
Charities	—	—	—	—
Schools	—	1,890.87	851.98	—
Libraries	—	—	—	—
Recreation	—	641.50	—	—
Unclassified	—	4,167.50	1,142.93	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>21,459.59</i>
Electric light	—	—	—	—
Water	—	—	—	21,459.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>200,150.00</b>	<b>62,750.00</b>	<b>37,350.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>15,150.00</i>	<i>17,750.00</i>	<i>6,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>185,000.00</i>	<i>45,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>850.00</i>
<b>Transfers</b>	<b>9,824.17</b>	<b>—</b>	<b>—</b>	<b>1,235.72</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,824.17</i>	<i>—</i>	<i>—</i>	<i>1,235.72</i>
<b>Refunds</b>	<b>155.31</b>	<b>275.02</b>	<b>192.29</b>	<b>3,085.65</b>
<b>Agency, trust, and investment</b>	<b>16,142.59</b>	<b>29,484.48</b>	<b>32,081.39</b>	<b>11,689.01</b>
<i>Taxes and licenses for State</i>	<i>4,946.79</i>	<i>17,121.00</i>	<i>14,691.00</i>	<i>6,690.00</i>
<i>Taxes for county</i>	<i>2,473.00</i>	<i>12,344.41</i>	<i>16,974.55</i>	<i>3,909.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,722.80</i>	<i>19.07</i>	<i>415.84</i>	<i>1,089.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$54,020.90	\$177,287.00	\$117,958.10	\$76,150.62
Permanent debt (except from sinking funds)	2,000.00	15,150.00	17,750.00	6,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,604.25	119,779.62	32,870.17	39,304.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	185,000.00	45,000.00	30,850.00
Transfers (except to sinking funds) and refunds	9,979.48	275.02	192.29	4,321.37
Agency, trust, and investment	16,142.59	29,484.48	32,081.39	11,689.01
<b>Total payments</b>	<b>\$123,747.22</b>	<b>\$526,976.12</b>	<b>\$245,851.95</b>	<b>\$168,815.99</b>
Balance on hand, including funds	13,783.62	39,424.53	54,789.52	18,140.54
<b>GRAND TOTAL</b>	<b>\$137,530.84</b>	<b>\$566,400.65</b>	<b>\$300,641.47</b>	<b>\$186,956.53</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
<b>REVENUE.</b>	<b>\$129,246.15</b>	<b>\$159,850.58</b>	<b>\$250,577.22</b>	<b>\$115,499.78</b>
<b>General</b>	<b>108,725.92</b>	<b>134,458.90</b>	<b>223,941.97</b>	<b>98,636.90</b>
<i>Taxes</i>	<i>106,992.13</i>	<i>133,105.68</i>	<i>223,058.86</i>	<i>97,707.05</i>
Property, poll, and income	97,867.68	130,826.30	198,896.35	96,326.36
Corporation, bank, etc.	9,124.45	2,279.38	24,162.51	1,380.69
<i>Licenses and permits</i>	<i>43.00</i>	<i>246.00</i>	<i>210.00</i>	<i>41.00</i>
<i>Fines and forfeits</i>	<i>162.86</i>	<i>503.00</i>	<i>395.00</i>	<i>66.50</i>
<i>Grants and gifts</i>	<i>1,527.93</i>	<i>604.22</i>	<i>278.11</i>	<i>822.35</i>
For expenses	1,527.93	604.22	278.11	822.35
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>20,520.23</b>	<b>25,391.68</b>	<b>26,635.25</b>	<b>16,862.88</b>
<i>Special assessments</i>	<i>278.91</i>	<i>163.79</i>	<i>417.47</i>	—
To meet expenses	278.91	163.79	417.47	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>4,606.87</i>	<i>5,310.36</i>	<i>4,213.18</i>	<i>6,189.51</i>
General government	206.50	1,197.70	738.45	198.01
Protection of persons and property	246.67	403.35	129.96	441.61
Health and sanitation	—	2.25	1,577.04	—
Highways	571.25	158.92	122.25	449.09
Charities	2,328.58	1,541.39	1,307.98	4,390.68
Soldiers' benefits	480.00	228.00	285.00	128.00
Schools	586.75	29.54	—	419.00
Libraries	66.00	174.45	27.50	163.12
Recreation	—	489.76	—	—
Unclassified	121.12	1,085.00	25.00	—
<i>Public service enterprises</i>	<i>9,531.25</i>	<i>15,057.73</i>	<i>19,525.93</i>	<i>7,535.91</i>
Electric light	—	—	—	—
Water	9,531.25	15,056.33	19,525.93	7,535.91
All other	—	1.40	—	—
<i>Cemeteries</i>	<i>442.92</i>	—	<i>593.87</i>	<i>859.80</i>
<i>Interest</i>	<i>5,660.28</i>	<i>4,859.80</i>	<i>1,884.80</i>	<i>2,277.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,596.14	994.14	427.14	1,632.42
All other	3,064.14	3,865.66	1,457.66	645.24
<b>NON-REVENUE.</b>	<b>\$76,768.96</b>	<b>\$140,084.35</b>	<b>\$163,856.38</b>	<b>\$59,380.57</b>
<b>Offsets to outlays</b>	<b>3,250.00</b>	<b>16,837.88</b>	<b>197.79</b>	<b>702.98</b>
<i>Departmental</i>	<i>2,600.00</i>	<i>12,836.22</i>	—	—
<i>Public service enterprises</i>	—	<i>4,001.66</i>	<i>197.79</i>	<i>702.98</i>
<i>Cemeteries</i>	<i>650.00</i>	—	—	—
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>100,000.00</b>	<b>110,000.00</b>	<b>40,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>3,476.37</b>	<b>5,023.20</b>	<b>255.00</b>	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,476.37	5,023.20	255.00	—
<b>Refunds</b>	<b>310.00</b>	<b>1,008.40</b>	<b>2,136.84</b>	<b>160.15</b>
<b>Agency, trust, and investment</b>	<b>14,732.59</b>	<b>17,214.87</b>	<b>51,266.75</b>	<b>18,517.44</b>
<i>Taxes and licenses for State</i>	<i>9,042.00</i>	<i>10,062.00</i>	<i>26,653.60</i>	<i>9,189.33</i>
<i>Taxes for county</i>	<i>4,135.43</i>	<i>6,062.11</i>	<i>23,162.36</i>	<i>4,964.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,555.16</i>	<i>1,090.76</i>	<i>1,450.79</i>	<i>4,964.11</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$132,496.15	\$176,688.46	\$250,775.01	\$116,202.76
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	100,000.00	110,000.00	40,000.00
Transfers and refunds	3,786.37	6,031.60	2,391.84	160.15
Agency, trust, and investment	14,732.59	17,214.87	51,266.75	18,517.44
<b>Total receipts</b>	<b>\$206,015.11</b>	<b>\$299,934.93</b>	<b>\$414,433.60</b>	<b>\$174,880.35</b>
Balance on hand, including funds	10,217.17	20,003.22	41,925.06	16,246.30
<b>GRAND TOTAL</b>	<b>\$216,232.28</b>	<b>\$319,938.15</b>	<b>\$456,358.66</b>	<b>\$190,126.65</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Pepperell POPULATION 2,468	Sharon POPULATION 2,467	Manchester POPULATION 2,466	Lancaster POPULATION 2,461
<b>Maintenance</b>	<b>\$91,713.95</b>	<b>\$118,119.08</b>	<b>\$223,139.86</b>	<b>\$107,015.70</b>
<i>Departmental</i>	<i>83,843.88</i>	<i>113,289.84</i>	<i>197,404.85</i>	<i>97,942.16</i>
General government	4,500.13	10,820.78	22,322.48	8,587.70
Protection of persons and property	9,151.01	12,463.73	31,641.24	11,346.71
Health and sanitation	1,240.92	3,091.04	18,470.03	3,167.22
Highways	21,160.38	25,773.43	44,754.43	22,797.30
Charities	7,785.15	3,471.58	12,654.43	7,565.07
Soldiers' benefits	758.00	749.71	424.00	176.00
Schools	34,298.20	49,538.18	53,491.88	38,320.45
Libraries	3,028.71	2,752.19	2,707.42	3,511.70
Recreation	78.00	500.15	8,219.95	—
Pensions	—	—	—	—
Unclassified	1,843.38	4,129.05	2,718.99	2,470.01
<i>Public service enterprises</i>	<i>7,108.15</i>	<i>4,827.99</i>	<i>22,237.80</i>	<i>6,151.24</i>
Electric light	—	—	—	—
Water	7,108.15	4,827.99	22,237.80	6,151.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>761.92</i>	<i>—</i>	<i>3,497.21</i>	<i>2,922.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1.25</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>4,855.05</b>	<b>9,688.16</b>	<b>9,674.39</b>	<b>1,814.43</b>
<i>Loans, general purposes</i>	<i>1,905.05</i>	<i>8,248.16</i>	<i>8,714.39</i>	<i>1,814.43</i>
<i>Loans, public service enterprises</i>	<i>2,950.00</i>	<i>1,440.00</i>	<i>960.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,969.41</b>	<b>33,274.85</b>	<b>16,903.24</b>	<b>3,854.47</b>
<i>Departmental</i>	<i>10,886.21</i>	<i>25,672.16</i>	<i>15,117.08</i>	<i>1,237.11</i>
General government	—	—	—	—
Protection of persons and property	3,550.00	—	—	—
Health and sanitation	—	54.00	1,615.70	210.56
Highways	7,336.21	23,556.59	12,520.00	984.55
Charities	—	—	—	—
Schools	—	1,535.31	—	—
Libraries	—	—	—	—
Recreation	—	244.99	132.00	—
Unclassified	—	281.27	849.38	42.00
<i>Public service enterprises</i>	<i>83.20</i>	<i>7,602.69</i>	<i>845.98</i>	<i>2,009.51</i>
Electric light	—	—	—	—
Water	83.20	7,602.69	845.98	2,009.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>940.18</i>	<i>607.85</i>
<b>Municipal indebtedness</b>	<b>79,500.00</b>	<b>113,000.00</b>	<b>124,000.00</b>	<b>45,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>18,000.00</i>	<i>14,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>95,000.00</i>	<i>110,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,476.37</b>	<b>5,023.20</b>	<b>255.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,476.37</i>	<i>5,023.20</i>	<i>255.00</i>	<i>—</i>
<b>Refunds</b>	<b>310.00</b>	<b>1,008.40</b>	<b>2,136.84</b>	<b>160.15</b>
<b>Agency, trust, and investment</b>	<b>15,532.40</b>	<b>17,341.52</b>	<b>51,285.21</b>	<b>18,157.90</b>
<i>Taxes and licenses for State</i>	<i>9,042.00</i>	<i>10,062.00</i>	<i>26,653.60</i>	<i>9,189.33</i>
<i>Taxes for county</i>	<i>4,135.43</i>	<i>6,062.11</i>	<i>23,162.36</i>	<i>4,364.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,354.97</i>	<i>1,217.41</i>	<i>1,469.25</i>	<i>4,604.57</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$96,569.00	\$127,807.24	\$232,814.25	\$108,830.13
Permanent debt (except from sinking funds)	19,500.00	18,000.00	14,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,969.41	33,274.85	16,903.24	3,854.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	95,000.00	110,000.00	40,000.00
Transfers (except to sinking funds) and refunds	3,786.37	6,031.60	2,391.84	160.15
Agency, trust, and investment	15,532.40	17,341.52	51,285.21	18,157.90
<b>Total payments</b>	<b>\$206,357.18</b>	<b>\$297,455.21</b>	<b>\$427,394.54</b>	<b>\$176,002.65</b>
<i>Balance on hand, including funds</i>	<i>9,875.10</i>	<i>22,482.94</i>	<i>28,964.12</i>	<i>14,124.00</i>
<b>GRAND TOTAL</b>	<b>\$216,232.28</b>	<b>\$319,938.15</b>	<b>\$456,358.66</b>	<b>\$190,126.65</b>

<sup>1</sup> Includes \$500 paid from balance of proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
REVENUE.	\$89,779.23	\$115,517.30	\$79,958.71	\$87,958.75
<b>General</b>	<b>82,116.71</b>	<b>105,091.80</b>	<b>75,228.10</b>	<b>70,192.53</b>
Taxes . . . . .	71,189.90	91,912.88	60,933.78	60,971.60
Property, poll, and income	65,489.13	90,582.11	58,081.68	58,882.58
Corporation, bank, etc.	5,700.77	1,330.77	2,852.10	2,089.02
Licenses and permits	251.50	96.50	372.00	10.00
Fines and forfeits	388.54	20.00	296.45	—
Grants and gifts	10,286.77	13,062.42	13,625.87	9,210.93
For expenses	10,286.77	13,062.42	13,625.87	9,210.93
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>7,662.52</b>	<b>10,425.50</b>	<b>4,730.61</b>	<b>17,766.22</b>
Special assessments	286.75	—	—	—
To meet expenses	286.75	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	229.50	—
Departmental	1 5,396.81	1,218.06	1,953.48	7,509.02
General government	790.50	59.18	185.80	678.00
Protection of persons and property	548.82	22.49	—	265.09
Health and sanitation	748.38	—	—	—
Highways	3.00	360.00	1,037.32	—
Charities	326.93	10.00	73.75	2,614.47
Soldiers' benefits	558.00	70.00	72.00	1,080.00
Schools	283.68	666.39	551.00	2,871.46
Libraries	—	30.00	23.61	—
Recreation	—	—	—	—
Unclassified	1 2,137.50	—	10.00	—
Public service enterprises	—	5,317.36	—	6,859.97
Electric light	—	—	—	—
Water	—	5,317.36	—	6,859.97
All other	—	—	—	—
Cemeteries	796.61	—	—	445.50
Interest	1,182.35	3,890.08	2,547.63	2,951.73
On sinking funds	—	—	—	532.49
On trust and investment funds	130.00	1,103.86	1,567.34	306.42
All other	1,052.35	2,786.22	980.29	2,112.82
NON-REVENUE.	\$71,056.07	\$90,847.10	\$62,324.95	\$81,422.14
<b>Offsets to outlays</b>	<b>850.00</b>	<b>4,075.00</b>	<b>2,909.15</b>	<b>9,101.00</b>
Departmental	850.00	4,075.00	2,909.15	9,101.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>60,000.00</b>	<b>40,000.00</b>	<b>60,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	60,000.00	40,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>347.34</b>	<b>11,151.58</b>	<b>8,473.39</b>	<b>1,448.32</b>
From sinking funds	—	—	—	—
All other	347.34	11,151.58	8,473.39	1,448.32
<b>Refunds</b>	<b>429.15</b>	<b>587.48</b>	<b>70.00</b>	<b>151.83</b>
<b>Agency, trust, and investment</b>	<b>29,429.58</b>	<b>15,033.04</b>	<b>10,872.41</b>	<b>10,720.99</b>
Taxes and licenses for State	7,080.00	6,789.00	7,480.63	6,783.00
Taxes for county	2,247.49	2,036.54	2,303.68	2,880.03
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	13,631.90	6,207.50	1,083.10	1,057.96
All other	6,470.19	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$90,629.23	\$119,592.30	\$82,867.86	\$97,059.75
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	60,000.00	40,000.00	60,000.00
Transfers and refunds	776.49	11,739.06	8,543.39	1,600.15
Agency, trust, and investment	29,429.58	15,033.04	10,872.41	10,720.99
<b>Total receipts</b>	<b>\$160,835.30</b>	<b>\$206,364.40</b>	<b>\$142,283.66</b>	<b>\$169,380.89</b>
Balance on hand, including funds	13,307.08	9,655.74	19,031.65	18,733.41
<b>GRAND TOTAL</b>	<b>\$174,142.38</b>	<b>\$216,020.14</b>	<b>\$161,315.31</b>	<b>\$188,114.30</b>

1 Includes \$661.25 from administration of trust funds.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Norton POPULATION 2,374	East Longmeadow POPULATION 2,352	Swansea POPULATION 2,334	Hopkinton POPULATION 2,289
<b>Maintenance</b>	<b>\$77,694.04</b>	<b>\$85,734.93</b>	<b>\$78,655.86</b>	<b>\$75,662.60</b>
<i>Departmental</i>	<i>75,976.35</i>	<i>81,956.45</i>	<i>78,403.86</i>	<i>68,129.95</i>
General government	5,589.82	6,318.77	4,094.02	5,346.49
Protection of persons and property	4,060.41	3,151.88	1,543.43	4,691.35
Health and sanitation	3,669.28	1,642.75	2,723.84	898.71
Highways	15,124.63	19,151.22	28,534.89	19,715.93
Charities	3,792.68	1,216.80	790.00	4,200.42
Soldiers' benefits	732.00	—	72.00	1,119.00
Schools	37,943.47	48,640.23	39,155.35	30,932.53
Libraries	1,000.00	401.12	1,174.13	—
Recreation	35.00	141.20	—	74.50
Pensions	—	—	—	—
Unclassified	4,029.06	1,292.48	316.20	1,151.02
<i>Public service enterprises</i>	<i>—</i>	<i>3,719.51</i>	<i>—</i>	<i>6,579.94</i>
Electric light	—	—	—	—
Water	—	3,719.51	—	6,579.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,056.44</i>	<i>—</i>	<i>252.00</i>	<i>952.71</i>
<i>Administration of trust funds</i>	<i>661.25</i>	<i>58.97</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,834.92</b>	<b>4,100.92</b>	<b>870.50</b>	<b>3,639.89</b>
<i>Loans, general purposes</i>	<i>1,372.42</i>	<i>2,749.23</i>	<i>870.50</i>	<i>3,257.39</i>
<i>Loans, public service enterprises</i>	<i>1,462.50</i>	<i>1,351.69</i>	<i>—</i>	<i>382.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,424.84</b>	<b>11,784.95</b>	<b>13,565.52</b>	<b>14,788.55</b>
<i>Departmental</i>	<i>2,424.84</i>	<i>9,814.54</i>	<i>13,565.52</i>	<i>14,278.63</i>
General government	—	—	—	—
Protection of persons and property	465.00	436.82	—	—
Health and sanitation	—	—	—	—
Highways	1,450.00	8,342.72	13,565.52	14,278.63
Charities	—	—	—	—
Schools	509.84	688.48	—	—
Libraries	—	—	—	—
Recreation	—	346.52	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,970.41</i>	<i>—</i>	<i>509.92</i>
Electric light	—	—	—	—
Water	—	1,970.41	—	509.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>34,000.00</b>	<b>84,500.00</b>	<b>38,000.00</b>	<b>62,159.23</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>4,500.00</i>	<i>1,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>37,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>159.23</i>
<b>Transfers</b>	<b>347.34</b>	<b>11,151.58</b>	<b>8,473.39</b>	<b>1,448.32</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>All other</i>	<i>347.34</i>	<i>11,151.58</i>	<i>8,473.39</i>	<i>1,048.32</i>
<b>Refunds</b>	<b>429.15</b>	<b>587.48</b>	<b>70.00</b>	<b>151.83</b>
<b>Agency, trust, and investment</b>	<b>29,651.33</b>	<b>12,339.92</b>	<b>19,563.52</b>	<b>11,571.02</b>
<i>Taxes and licenses for State</i>	<i>7,080.00</i>	<i>6,789.00</i>	<i>7,480.63</i>	<i>6,783.00</i>
<i>Taxes for county</i>	<i>2,247.49</i>	<i>2,036.54</i>	<i>2,303.68</i>	<i>2,880.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,853.65</i>	<i>3,514.38</i>	<i>9,779.21</i>	<i>1,907.99</i>
<i>All other</i>	<i>6,470.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$80,528.96	\$89,835.85	\$79,526.36	\$79,302.49
Permanent debt (except from sinking funds)	4,000.00	4,500.00	1,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	400.00
Outlays	2,424.84	11,784.95	13,565.52	14,788.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	80,000.00	37,000.00	60,159.23
Transfers (except to sinking funds) and refunds	776.49	11,739.06	8,543.39	1,200.15
Agency, trust, and investment	29,651.33	12,339.92	19,563.52	11,571.02
<b>Total payments</b>	<b>\$147,381.62</b>	<b>\$210,199.79</b>	<b>\$159,198.78</b>	<b>\$169,421.44</b>
<i>Balance on hand, including funds</i>	<i>26,760.76</i>	<i>5,820.36</i>	<i>2,116.52</i>	<i>18,692.86</i>
<b>GRAND TOTAL</b>	<b>\$174,142.38</b>	<b>\$216,020.14</b>	<b>\$161,315.31</b>	<b>\$188,114.30</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
<b>REVENUE.</b>	<b>\$119,815.62</b>	<b>\$175,273.69</b>	<b>\$68,822.12</b>	<b>\$51,260.76</b>
<b>General</b>	<b>101,975.75</b>	<b>147,924.28</b>	<b>63,639.37</b>	<b>49,652.79</b>
Taxes . . . . .	93,496.10	147,010.11	66,201.61	43,107.88
Property, poll, and income	87,705.98	139,463.95	49,340.91	36,009.33
Corporation, bank, etc.	5,790.12	7,546.16	6,860.60	7,098.55
Licenses and permits	8.50	25.00	92.75	131.00
Fines and forfeits	51.65	238.29	508.79	52.01
Grants and gifts	8,419.50	650.88	6,836.32	6,361.90
For expenses	8,419.50	650.88	6,836.32	6,361.90
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>17,839.87</b>	<b>27,349.41</b>	<b>5,182.75</b>	<b>1,607.97</b>
Special assessments	143.00	47.00	182.30	61.64
To meet expenses	143.00	47.00	182.30	—
To meet outlays	—	—	—	61.64
Privileges	—	—	—	—
Departmental	7,376.56	3,783.11	3,048.52	1,145.17
General government	544.50	648.29	129.68	—
Protection of persons and property	50.06	130.37	139.94	18.80
Health and sanitation	—	—	26.10	—
Highways	—	83.70	145.00	—
Charities	5,565.63	11.50	1,219.65	901.37
Soldiers' benefits	846.00	120.00	231.50	172.50
Schools	303.37	2,353.28	1,156.65	—
Libraries	47.00	254.07	—	—
Recreation	—	181.90	—	—
Unclassified	20.00	—	—	52.50
Public service enterprises	6,579.34	16,990.65	—	—
Electric light	—	—	—	—
Water	6,579.34	16,990.65	—	—
All other	—	—	—	—
Cemeteries	842.92	3,109.65	560.07	—
Interest	2,898.05	3,419.00	1,391.86	401.16
On sinking funds	—	—	—	—
On trust and investment funds	—	2,358.13	613.48	—
All other	2,898.05	1,060.87	778.38	401.16
<b>NON-REVENUE.</b>	<b>\$52,100.10</b>	<b>\$135,461.56</b>	<b>\$39,231.45</b>	<b>\$35,198.55</b>
<b>Offsets to outlays</b>	<b>433.44</b>	<b>17,800.00</b>	<b>8,485.40</b>	<b>—</b>
Departmental	307.35	17,800.00	8,485.40	—
Public service enterprises	126.09	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>41,350.00</b>	<b>90,000.00</b>	<b>20,000.00</b>	<b>27,000.00</b>
Loans, general purposes	—	—	—	10,000.00
Loans, public service enterprises	1,350.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	90,000.00	20,000.00	17,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>12.00</b>	<b>75.35</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	12.00	75.35	—
<b>Refunds</b>	<b>11.32</b>	<b>354.32</b>	<b>342.91</b>	<b>134.88</b>
<b>Agency, trust, and investment</b>	<b>10,305.34</b>	<b>27,295.24</b>	<b>10,327.79</b>	<b>8,063.67</b>
Taxes and licenses for State	6,771.81	14,447.74	6,489.00	5,559.17
Taxes for county	2,880.03	7,310.85	3,027.73	2,182.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	653.50	5,536.65	811.06	322.50
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$120,249.06	\$193,073.69	\$77,307.52	\$51,260.76
Premiums	—	—	—	—
Municipal indebtedness	41,350.00	90,000.00	20,000.00	27,000.00
Transfers and refunds	11.32	366.32	418.26	134.88
Agency, trust, and investment	10,305.34	27,295.24	10,327.79	8,063.67
<b>Total receipts</b>	<b>\$171,915.72</b>	<b>\$310,735.25</b>	<b>\$108,053.57</b>	<b>\$86,459.31</b>
Balance on hand, including funds	8,198.45	41,070.57	19,512.78	12,201.29
<b>GRAND TOTAL</b>	<b>\$180,114.17</b>	<b>\$351,805.82</b>	<b>\$127,566.35</b>	<b>\$98,660.60</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashland POPULATION 2,287	Weston POPULATION 2,282	Shirley POPULATION 2,260	Millville POPULATION 2,224
<b>Maintenance</b>	<b>\$76,934.87</b>	<b>\$148,876.55</b>	<b>\$58,224.84</b>	<b>\$45,581.86</b>
<i>Departmental</i>	<i>70,941.07</i>	<i>134,647.01</i>	<i>57,842.05</i>	<i>45,581.86</i>
General government	4,048.96	9,393.88	3,247.55	2,593.84
Protection of persons and property	3,604.50	13,822.75	4,608.54	2,584.89
Health and sanitation	2,063.22	1,647.50	1,875.60	47.25
Highways	15,762.08	36,515.28	16,837.10	9,634.07
Charities	8,611.89	1,995.00	3,241.62	2,499.22
Soldiers' benefits	938.00	104.00	144.00	168.00
Schools	33,105.46	55,121.54	24,997.51	26,742.87
Libraries	1,351.10	8,328.14	1,011.42	490.36
Recreation	300.00	5,418.85	806.20	—
Pensions	—	—	—	—
Unclassified	1,155.86	2,200.07	1,072.51	821.36
<i>Public service enterprises</i>	<i>4,616.84</i>	<i>7,631.43</i>	—	—
Electric light	—	—	—	—
Water	4,616.84	7,631.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,376.96</i>	<i>6,698.11</i>	<i>382.79</i>	—
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>3,869.17</b>	<b>8,486.48</b>	<b>1,100.01</b>	<b>1,202.75</b>
<i>Loans, general purposes</i>	<i>2,120.00</i>	<i>3,786.48</i>	<i>1,100.01</i>	<i>1,202.75</i>
<i>Loans, public service enterprises</i>	<i>1,749.17</i>	<i>4,700.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>3,938.93</b>	<b>36,341.09</b>	<b>21,697.67</b>	<b>14,201.30</b>
<i>Departmental</i>	<i>642.00</i>	<i>28,796.24</i>	<i>21,697.67</i>	<i>14,201.30</i>
General government	—	—	—	—
Protection of persons and property	—	456.00	—	3,610.75
Health and sanitation	—	—	175.36	—
Highways	—	27,770.89	21,495.83	4,338.57
Charities	—	—	—	—
Schools	642.00	—	—	6,251.98
Libraries	—	569.35	—	—
Recreation	—	—	26.48	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,296.93</i>	<i>7,544.85</i>	—	—
Electric light	—	—	—	—
Water	3,296.93	7,544.85	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>57,500.00</b>	<b>112,760.32</b>	<b>23,500.00</b>	<b>22,100.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>8,500.00</i>	<i>7,760.32</i>	<i>3,500.00</i>	<i>5,100.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>49,000.00</i>	<i>105,000.00</i>	<i>20,000.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>12.00</b>	<b>75.35</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	12.00	75.35	—
<b>Refunds</b>	<b>11.32</b>	<b>354.32</b>	<b>342.91</b>	<b>134.88</b>
<b>Agency, trust, and investment</b>	<b>10,305.34</b>	<b>29,142.24</b>	<b>10,382.11</b>	<b>8,063.67</b>
<i>Taxes and licenses for State</i>	<i>6,771.81</i>	<i>14,447.74</i>	<i>6,489.00</i>	<i>5,559.17</i>
<i>Taxes for county</i>	<i>2,880.03</i>	<i>7,310.85</i>	<i>3,027.73</i>	<i>2,182.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>653.50</i>	<i>7,383.65</i>	<i>865.38</i>	<i>322.50</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$80,804.04	\$157,363.03	\$59,324.85	\$46,784.61
Permanent debt (except from sinking funds)	8,500.00	7,760.32	3,500.00	5,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,938.93	36,341.09	21,697.67	14,201.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	49,000.00	105,000.00	20,000.00	17,000.00
Transfers (except to sinking funds) and refunds	11.32	366.32	418.26	134.88
Agency, trust, and investment	10,305.34	29,142.24	10,382.11	8,063.67
<b>Total payments</b>	<b>\$152,559.63</b>	<b>\$335,973.00</b>	<b>\$115,322.89</b>	<b>\$91,284.46</b>
<i>Balance on hand, including funds</i>	<i>27,554.54</i>	<i>15,832.82</i>	<i>12,243.46</i>	<i>7,376.14</i>
<b>GRAND TOTAL</b>	<b>\$180,114.17</b>	<b>\$351,805.82</b>	<b>\$127,566.35</b>	<b>\$98,660.60</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176	Merrimac POPULATION 2,173
<b>REVENUE.</b>	<b>\$170,145.02</b>	<b>\$78,696.89</b>	<b>\$69,864.35</b>	<b>\$109,874.57</b>
<b>General</b>	<b>128,890.78</b>	<b>64,920.86</b>	<b>57,523.07</b>	<b>69,299.57</b>
<i>Taxes</i>	<i>127,662.51</i>	<i>54,325.92</i>	<i>53,776.74</i>	<i>62,193.52</i>
Property, poll, and income	121,256.36	49,992.44	52,189.31	58,763.53
Corporation, bank, etc.	6,406.15	4,333.48	1,587.43	3,429.99
<i>Licenses and permits</i>	<i>137.00</i>	<i>69.00</i>	<i>74.50</i>	<i>125.50</i>
<i>Fines and forfeits</i>	<i>34.53</i>	<i>50.64</i>	<i>418.00</i>	<i>450.00</i>
<i>Grants and gifts</i>	<i>1,056.74</i>	<i>10,475.30</i>	<i>3,253.83</i>	<i>6,530.55</i>
For expenses	1,056.74	9,541.05	3,215.68	6,530.55
For outlays	—	934.25	38.15	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>41,254.24</b>	<b>13,776.03</b>	<b>12,341.28</b>	<b>40,575.00</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>78.35</i>	<i>363.55</i>
To meet expenses	—	—	78.35	333.55
To meet outlays	—	—	—	30.00
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>9,455.18</i>	<i>8,513.65</i>	<i>1,422.25</i>	<i>3,106.71</i>
General government	963.53	859.85	—	641.00
Protection of persons and property	1,320.33	2.40	35.69	135.85
Health and sanitation	387.86	—	118.36	—
Highways	1,173.43	—	—	117.50
Charities	2,655.01	6,639.63	594.00	983.88
Soldiers' benefits	552.00	198.00	586.00	759.50
Schools	2,354.84	759.93	66.00	399.30
Libraries	47.68	53.84	22.20	48.08
Recreation	—	—	—	—
Unclassified	.50	—	—	21.60
<i>Public service enterprises</i>	<i>26,810.65</i>	<i>2,981.74</i>	<i>8,460.52</i>	<i>35,547.44</i>
Electric light	26,647.38	—	—	24,899.79
Water	—	2,981.74	8,460.52	10,447.65
All other	163.27	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>439.00</i>
<i>Interest</i>	<i>4,988.41</i>	<i>2,272.64</i>	<i>2,380.16</i>	<i>1,318.30</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,813.74	1,846.19	34.02	107.86
All other	3,174.67	426.45	2,346.14	1,210.44
<b>NON-REVENUE.</b>	<b>\$73,190.20</b>	<b>\$62,989.27</b>	<b>\$53,643.50</b>	<b>\$41,462.59</b>
<b>Offsets to outlays</b>	<b>4,199.36</b>	<b>—</b>	<b>25.00</b>	<b>10,181.22</b>
<i>Departmental</i>	<i>1,059.63</i>	<i>—</i>	<i>25.00</i>	<i>9,814.72</i>
<i>Public service enterprises</i>	<i>3,139.73</i>	<i>—</i>	<i>—</i>	<i>366.50</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>47,500.00</b>	<b>45,000.00</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>44,000.00</i>	<i>45,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>222.55</b>	<b>3,946.97</b>	<b>189.21</b>	<b>1,433.02</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>222.55</i>	<i>3,946.97</i>	<i>189.21</i>	<i>1,433.02</i>
<b>Refunds</b>	<b>271.96</b>	<b>322.88</b>	<b>595.49</b>	<b>632.27</b>
<b>Agency, trust, and investment</b>	<b>18,496.33</b>	<b>11,219.42</b>	<b>7,833.80</b>	<b>14,216.08</b>
<i>Taxes and licenses for State</i>	<i>9,105.00</i>	<i>6,210.00</i>	<i>5,262.00</i>	<i>6,315.00</i>
<i>Taxes for county</i>	<i>4,356.97</i>	<i>2,619.00</i>	<i>2,571.80</i>	<i>3,973.98</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,034.36</i>	<i>2,390.42</i>	<i>—</i>	<i>3,927.15</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$174,344.38	\$78,696.89	\$69,889.35	\$120,055.79
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	47,500.00	45,000.00	15,000.00
Transfers and refunds	494.51	4,269.85	784.70	2,065.29
Agency, trust, and investment	18,496.33	11,219.42	7,833.80	14,216.08
<b>Total receipts</b>	<b>\$243,335.22</b>	<b>\$141,686.16</b>	<b>\$123,507.85</b>	<b>\$151,337.16</b>
<i>Balance on hand, including funds</i>	<i>4,704.87</i>	<i>19,371.81</i>	<i>4,150.68</i>	<i>32,799.94</i>
<b>GRAND TOTAL</b>	<b>\$248,040.09</b>	<b>\$161,057.97</b>	<b>\$127,658.53</b>	<b>\$184,137.10</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Groton POPULATION 2,185	Douglas POPULATION 2,181	Avon POPULATION 2,176	Merrimac POPULATION 2,173
<b>Maintenance</b>	<b>\$109,570.06</b>	<b>\$68,928.29</b>	<b>\$49,115.13</b>	<b>\$87,220.57</b>
<i>Departmental</i>	<i>90,711.91</i>	<i>65,264.53</i>	<i>42,994.78</i>	<i>62,732.70</i>
General government	5,085.79	4,778.14	3,486.92	5,450.86
Protection of persons and property	8,995.13	2,687.66	4,257.61	10,613.75
Health and sanitation	3,110.18	467.95	3,051.47	1,570.97
Highways	15,565.63	15,825.72	5,960.35	13,640.60
Charities	6,760.42	11,110.28	1,840.19	4,360.82
Soldiers' benefits	484.00	270.00	684.00	949.09
Schools	42,889.15	27,917.91	22,547.39	23,702.78
Libraries	4,093.18	1,776.87	607.65	804.00
Recreation	1,625.46	30.00	30.00	64.35
Pensions	—	—	—	—
Unclassified	2,102.97	400.00	529.20	1,575.48
<i>Public service enterprises</i>	<i>18,858.15</i>	<i>3,479.76</i>	<i>6,120.35</i>	<i>23,375.99</i>
Electric light	18,744.09	—	—	16,557.44
Water	—	3,479.76	6,120.35	6,818.55
All other	114.06	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>1,111.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>176.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,878.97</b>	<b>3,895.36</b>	<b>1,271.84</b>	<b>2,203.15</b>
<i>Loans, general purposes</i>	<i>2,878.97</i>	<i>2,975.36</i>	<i>1,221.84</i>	<i>523.65</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>920.00</i>	<i>50.00</i>	<i>1,679.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>21,974.23</b>	<b>22,043.78</b>	<b>2,768.38</b>	<b>18,500.80</b>
<i>Departmental</i>	<i>10,759.50</i>	<i>17,936.68</i>	<i>2,241.15</i>	<i>14,322.60</i>
General government	—	17,435.53	165.00	—
Protection of persons and property	10,253.43	—	76.30	—
Health and sanitation	—	—	—	200.57
Highways	—	—	—	14,121.93
Charities	506.07	—	—	—
Schools	—	501.15	1,499.85	—
Libraries	—	—	—	—
Recreation	—	—	500.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>11,214.73</i>	<i>4,107.10</i>	<i>527.23</i>	<i>4,178.30</i>
Electric light	11,214.73	—	—	3,704.17
Water	—	4,107.10	527.23	474.13
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>82,000.00</b>	<b>46,000.00</b>	<b>54,000.00</b>	<b>31,050.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,000.00</i>	<i>6,000.00</i>	<i>2,000.00</i>	<i>6,050.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>40,000.00</i>	<i>52,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>222.55</b>	<b>3,946.97</b>	<b>189.21</b>	<b>1,433.02</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>222.55</i>	<i>3,946.97</i>	<i>189.21</i>	<i>1,433.02</i>
<b>Refunds</b>	<b>271.96</b>	<b>322.88</b>	<b>595.49</b>	<b>632.27</b>
<b>Agency, trust, and investment</b>	<b>18,496.33</b>	<b>9,350.37</b>	<b>7,867.82</b>	<b>14,215.44</b>
<i>Taxes and licenses for State</i>	<i>9,105.00</i>	<i>6,210.00</i>	<i>5,262.00</i>	<i>6,315.00</i>
<i>Taxes for county</i>	<i>4,356.97</i>	<i>2,619.00</i>	<i>2,571.80</i>	<i>3,973.93</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,034.36</i>	<i>521.37</i>	<i>34.02</i>	<i>3,926.51</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$112,449.03	\$72,823.65	\$50,386.97	\$89,423.72
Permanent debt (except from sinking funds)	17,000.00	6,000.00	2,000.00	6,050.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,974.23	22,043.78	2,768.38	18,500.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	40,000.00	52,000.00	25,000.00
Transfers (except to sinking funds) and refunds	494.51	4,269.85	784.70	2,065.29
Agency, trust, and investment	18,496.33	9,350.37	7,867.82	14,215.44
<b>Total payments</b>	<b>\$235,414.10</b>	<b>\$154,487.65</b>	<b>\$115,807.87</b>	<b>\$155,255.25</b>
Balance on hand, including funds	12,625.99	6,570.32	11,850.66	28,881.85
<b>GRAND TOTAL</b>	<b>\$248,040.09</b>	<b>\$161,057.97</b>	<b>\$127,658.53</b>	<b>\$184,137.10</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,162	Bellingham POPULATION 2,102	Rehoboth POPULATION 2,065	Belchertown POPULATION 2,058
<b>REVENUE.</b>	<b>\$104,777.78</b>	<b>\$65,624.79</b>	<b>\$72,326.54</b>	<b>\$104,529.68</b>
<b>General</b>	<b>99,002.77</b>	<b>60,415.90</b>	<b>68,237.11</b>	<b>96,187.02</b>
<i>Taxes</i>	<i>86,563.07</i>	<i>50,338.76</i>	<i>54,953.87</i>	<i>55,535.11</i>
Property, poll, and income	81,828.28	46,533.37	54,075.90	52,983.24
Corporation, bank, etc.	4,734.79	3,805.39	877.97	2,551.87
<i>Licenses and permits</i>	<i>19.00</i>	<i>27.00</i>	<i>75.00</i>	<i>67.00</i>
<i>Fines and forfeits</i>	<i>165.22</i>	<i>9.50</i>	<i>45.73</i>	<i>1,290.07</i>
<i>Grants and gifts</i>	<i>12,255.48</i>	<i>10,040.64</i>	<i>13,162.51</i>	<i>39,294.84</i>
For expenses	12,255.48	9,997.64	13,162.51	16,848.11
For outlays	—	43.00	—	22,446.73
All other	—	—	—	—
<b>Commercial</b>	<b>5,775.01</b>	<b>5,208.89</b>	<b>4,089.43</b>	<b>8,342.66</b>
<i>Special assessments</i>	<i>72.75</i>	—	<i>558.50</i>	<i>120.20</i>
To meet expenses	72.75	—	558.50	120.20
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	<i>95.00</i>	—
<i>Departmental</i>	<i>1,365.50</i>	<i>4,404.80</i>	<i>1,594.13</i>	<i>5,420.36</i>
General government	160.00	20.00	—	430.00
Protection of persons and property	205.35	272.35	650.14	20.17
Health and sanitation	66.00	—	—	15.00
Highways	97.00	282.00	—	—
Charities	233.24	2,921.98	502.59	3,260.58
Soldiers' benefits	372.00	350.00	96.00	948.00
Schools	115.91	553.05	331.90	746.61
Libraries	66.00	4.42	—	—
Recreation	—	—	—	—
Unclassified	50.00	1.00	13.50	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,025.50</i>	<i>156.00</i>	<i>442.50</i>	<i>321.50</i>
<i>Interest</i>	<i>3,311.26</i>	<i>648.09</i>	<i>1,399.30</i>	<i>2,480.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,182.45	—	225.00	1,522.38
All other	1,128.81	648.09	1,174.30	958.22
<b>NON-REVENUE.</b>	<b>\$94,948.39</b>	<b>\$50,809.10</b>	<b>\$31,031.86</b>	<b>\$30,446.26</b>
<b>Offsets to outlays</b>	<b>12,450.00</b>	<b>4,400.00</b>	<b>1,660.00</b>	<b>2,000.00</b>
<i>Departmental</i>	<i>12,450.00</i>	<i>4,400.00</i>	<i>1,660.00</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>66,000.00</b>	<b>37,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes</i>	—	—	—	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>66,000.00</i>	<i>37,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,156.50</b>	<b>113.00</b>	<b>237.55</b>	<b>—</b>
<i>From sinking funds</i>	—	—	—	—
All other	1,156.50	113.00	237.55	—
<b>Refunds</b>	<b>330.22</b>	<b>641.44</b>	<b>19.04</b>	<b>97.86</b>
<b>Agency, trust, and investment</b>	<b>15,011.67</b>	<b>8,654.66</b>	<b>9,115.27</b>	<b>8,348.40</b>
<i>Taxes and licenses for State</i>	<i>7,314.00</i>	<i>5,529.00</i>	<i>5,793.00</i>	<i>4,830.00</i>
<i>Taxes for county</i>	<i>3,323.11</i>	<i>2,847.35</i>	<i>1,741.80</i>	<i>2,609.50</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,374.56</i>	<i>278.31</i>	<i>1,580.47</i>	<i>908.90</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$117,227.78	\$70,024.79	\$73,986.54	\$106,529.68
Premiums	—	—	—	—
Municipal indebtedness	66,000.00	37,000.00	20,000.00	20,000.00
Transfers and refunds	1,486.72	754.44	256.59	97.86
Agency, trust, and investment	15,011.67	8,654.66	9,115.27	8,348.40
<b>Total receipts</b>	<b>\$199,726.17</b>	<b>\$116,433.89</b>	<b>\$103,358.40</b>	<b>\$134,975.94</b>
Balance on hand, including funds	2,037.48	7,950.03	28,099.86	36,537.47
<b>GRAND TOTAL</b>	<b>\$201,763.65</b>	<b>\$124,383.92</b>	<b>\$131,458.26</b>	<b>\$171,513.41</b>

Graded According to Population of 1920 — Continued.

PAYMENTS.	Acton POPULATION 2,162	Bellingham POPULATION 2,102	Rehoboth POPULATION 2,065	Belchertown POPULATION 2,058
<b>Maintenance</b>	<b>\$81,094.79</b>	<b>\$61,953.71</b>	<b>\$55,636.06</b>	<b>\$68,243.59</b>
<i>Departmental</i>	<i>79,244.72</i>	<i>61,636.06</i>	<i>55,193.56</i>	<i>67,573.23</i>
General government	3,248.80	4,269.88	2,745.17	2,951.45
Protection of persons and property	6,695.71	1,924.11	2,488.27	2,261.91
Health and sanitation	2,748.53	1,238.81	2,373.09	1,071.25
Highways	22,576.87	15,455.94	14,689.67	16,074.48
Charities	1,453.50	9,753.61	3,153.53	6,190.96
Soldiers' benefits	384.00	216.00	96.00	896.00
Schools	39,847.70	27,596.42	29,208.83	35,002.76
Libraries	1,018.24	640.51	—	702.92
Recreation	29.50	—	—	100.00
Pensions	—	—	—	—
Unclassified	1,241.87	540.78	439.00	2,321.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,850.07</i>	<i>317.65</i>	<i>442.50</i>	<i>670.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,409.27</b>	<b>2,682.53</b>	<b>1,545.17</b>	<b>2,455.82</b>
<i>Loans, general purposes</i>	<i>2,409.27</i>	<i>2,682.53</i>	<i>1,545.17</i>	<i>2,455.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>20,541.50</b>	<b>9,398.73</b>	<b>22,095.17</b>	<b>57,622.77</b>
<i>Departmental</i>	<i>19,876.46</i>	<i>9,398.73</i>	<i>22,095.17</i>	<i>57,622.77</i>
General government	—	—	—	—
Protection of persons and property	—	90.42	—	—
Health and sanitation	—	399.80	—	400.00
Highways	19,562.34	8,515.16	1,945.14	11,334.22
Charities	—	393.35	—	—
Schools	314.12	—	20,150.03	45,588.55
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	300.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>665.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>73,625.00</b>	<b>34,500.00</b>	<b>33,000.00</b>	<b>13,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,625.00</i>	<i>1,500.00</i>	<i>3,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>66,000.00</i>	<i>33,000.00</i>	<i>30,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,156.50</b>	<b>113.00</b>	<b>237.55</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,156.50</i>	<i>113.00</i>	<i>237.55</i>	<i>—</i>
<b>Refunds</b>	<b>330.22</b>	<b>641.44</b>	<b>19.04</b>	<b>97.86</b>
<b>Agency, trust, and investment</b>	<b>15,352.74</b>	<b>8,654.66</b>	<b>9,115.27</b>	<b>8,411.00</b>
<i>Taxes and licenses for State</i>	<i>7,314.00</i>	<i>5,529.00</i>	<i>5,793.00</i>	<i>4,830.00</i>
<i>Taxes for county</i>	<i>3,323.11</i>	<i>2,847.35</i>	<i>1,741.80</i>	<i>2,609.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,715.63</i>	<i>278.31</i>	<i>1,580.47</i>	<i>971.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$83,504.06	\$64,636.24	\$57,181.23	\$70,699.41
Permanent debt (except from sinking funds)	7,625.00	1,500.00	3,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,541.50	9,398.73	22,095.17	57,622.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	66,000.00	33,000.00	30,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,486.72	754.44	256.59	97.86
Agency, trust, and investment	15,352.74	8,654.66	9,115.27	8,411.00
<b>Total payments</b>	<b>\$194,510.02</b>	<b>\$117,944.07</b>	<b>\$121,648.26</b>	<b>\$149,831.04</b>
Balance on hand, including funds	7,253.63	6,439.85	9,810.00	21,682.37
<b>GRAND TOTAL</b>	<b>\$201,763.65</b>	<b>\$124,383.92</b>	<b>\$131,458.26</b>	<b>\$171,513.41</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995	Wayland POPULATION 1,935
<b>REVENUE.</b>	<b>\$83,453.33</b>	<b>\$74,160.08</b>	<b>\$65,104.25</b>	<b>\$108,161.09</b>
<b>General</b>	<b>59,420.63</b>	<b>47,113.16</b>	<b>61,862.27</b>	<b>91,673.26</b>
Taxes . . . . .	52,599.21	40,994.60	46,965.13	90,871.81
Property, poll, and income	49,087.21	39,572.83	44,047.05	88,361.50
Corporation, bank, etc.	3,512.00	1,421.77	2,918.08	2,510.31
Licenses and permits	43.50	26.00	15.00	19.00
Fines and forfeits	70	4.28	75.00	115.28
Grants and gifts	6,777.22	6,088.28	14,807.14	667.17
For expenses	6,777.22	6,088.28	14,807.14	667.17
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>24,032.70</b>	<b>27,046.92</b>	<b>3,241.98</b>	<b>16,487.83</b>
Special assessments	110.15	1,021.66	—	684.93
To meet expenses	110.15	1,021.66	—	684.93
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,066.86	6,050.21	1,592.66	8,473.77
General government	88.30	1.25	59.95	86.00
Protection of persons and property	177.02	261.18	142.93	262.77
Health and sanitation	32.95	—	—	185.25
Highways	.25	76.42	—	6,031.75
Charities	120.00	2,715.62	965.35	339.95
Soldiers' benefits	567.00	1,264.50	385.00	870.00
Schools	—	1,677.80	—	576.90
Libraries	—	45.44	9.43	71.15
Recreation	—	—	—	50.00
Unclassified	81.34	8.00	30.00	—
Public service enterprises	20,461.43	18,889.49	—	2,319.45
Electric light	12,693.82	18,889.49	—	—
Water	7,762.41	—	—	2,316.40
All other	5.20	—	—	3.05
Cemeteries	578.95	—	392.66	407.11
Interest	1,815.31	1,035.66	1,256.66	4,602.57
On sinking funds	—	—	—	—
On trust and investment funds	1,066.86	924.28	398.84	1,196.00
All other	748.45	161.28	857.82	3,406.57
<b>NON-REVENUE.</b>	<b>\$150,825.89</b>	<b>\$29,720.88</b>	<b>\$79,065.39</b>	<b>\$99,762.26</b>
<b>Offsets to outlays</b>	<b>35,105.68</b>	<b>7,099.18</b>	<b>12,531.81</b>	<b>—</b>
Departmental	35,105.68	5,500.00	12,531.81	—
Public service enterprises	—	1,599.18	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>95,300.88</b>	<b>12,015.00</b>	<b>55,000.00</b>	<b>81,000.00</b>
Loans, general purposes	7,500.00	12,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	87,800.88	—	55,000.00	81,000.00
Unpaid warrants or orders, current year	—	15.00	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>8,265.28</b>	<b>1,503.22</b>	<b>—</b>	<b>1,018.75</b>
From sinking funds	—	—	—	—
All other	8,265.28	1,503.22	—	1,018.75
<b>Refunds</b>	<b>1,682.51</b>	<b>228.33</b>	<b>13.00</b>	<b>349.58</b>
<b>Agency, trust, and investment</b>	<b>10,471.54</b>	<b>8,875.15</b>	<b>11,520.58</b>	<b>17,393.93</b>
Taxes and licenses for State	5,334.00	5,121.00	6,018.00	9,996.00
Taxes for county	2,255.00	3,179.15	2,546.00	5,021.59
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,882.54	575.00	2,956.58	2,376.34
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$118,559.01	\$81,259.26	\$77,636.06	\$108,161.09
Premiums	—	15.00	—	—
Municipal indebtedness	95,300.88	12,000.00	55,000.00	81,000.00
Transfers and refunds	9,947.79	1,731.55	13.00	1,368.33
Agency, trust, and investment	10,471.54	8,875.15	11,520.58	17,393.93
<b>Total receipts</b>	<b>\$234,279.22</b>	<b>\$103,880.96</b>	<b>\$144,169.64</b>	<b>\$207,923.35</b>
Balance on hand, including funds	9,056.37	18,400.32	27,157.63	17,847.38
<b>GRAND TOTAL</b>	<b>\$243,335.59</b>	<b>\$122,281.28</b>	<b>\$171,327.27</b>	<b>\$225,770.73</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,012	Georgetown POPULATION 2,004	Charlton POPULATION 1,995	Wayland POPULATION 1,935
<b>Maintenance</b>	<b>\$72,261.65</b>	<b>\$68,033.03</b>	<b>\$65,482.83</b>	<b>\$94,423.77</b>
<i>Departmental</i>	<i>55,468.89</i>	<i>53,112.62</i>	<i>64,788.78</i>	<i>89,912.02</i>
General government	3,658.88	2,176.74	2,775.85	4,764.95
Protection of persons and property	6,086.08	4,263.45	885.95	6,096.08
Health and sanitation	1,298.57	838.39	864.30	2,734.24
Highways	16,860.52	11,176.02	22,559.39	25,890.80
Charities	1,843.95	4,058.76	3,575.59	1,698.18
Soldiers' benefits	408.00	1,839.75	831.00	1,460.46
Schools	23,440.79	25,904.15	31,965.90	39,221.07
Libraries	967.86	1,785.37	492.14	4,772.33
Recreation	125.40	—	55.00	254.53
Pensions	—	—	—	—
Unclassified	778.84	1,069.99	783.66	3,019.38
<i>Public service enterprises</i>	<i>15,733.39</i>	<i>14,920.41</i>	—	<i>2,649.64</i>
Electric light	10,159.93	14,920.41	—	—
Water	5,573.46	—	—	2,649.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,059.37</i>	—	<i>694.05</i>	<i>1,852.11</i>
<i>Administration of trust funds</i>	—	—	—	<i>10.00</i>
<b>Interest</b>	<b>2,853.52</b>	<b>690.00</b>	<b>4,037.49</b>	<b>5,420.09</b>
<i>Loans, general purposes</i>	<i>2,302.72</i>	—	<i>4,037.49</i>	<i>5,420.09</i>
<i>Loans, public service enterprises</i>	<i>550.80</i>	<i>690.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>47,383.09</b>	<b>11,988.90</b>	<b>34,807.90</b>	<b>2,038.56</b>
<i>Departmental</i>	<i>44,225.28</i>	<i>7,643.81</i>	<i>34,807.90</i>	<i>2,038.56</i>
General government	—	70.00	—	—
Protection of persons and property	—	1,099.00	—	—
Health and sanitation	—	—	—	—
Highways	41,961.00	6,474.81	600.00	2,038.56
Charities	—	—	—	—
Schools	2,264.28	—	33,807.90	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	400.00	—
<i>Public service enterprises</i>	<i>3,157.81</i>	<i>4,345.09</i>	—	—
Electric light	2,272.69	4,345.09	—	—
Water	885.12	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>88,242.80</b>	<b>3,000.00</b>	<b>47,000.00</b>	<b>102,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>3,050.00</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>85,192.80</i>	—	<i>45,000.00</i>	<i>99,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>8,265.28</b>	<b>1,503.22</b>	—	<b>1,018.75</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>8,265.28</i>	<i>1,503.22</i>	—	<i>1,018.75</i>
<b>Refunds</b>	<b>1,682.51</b>	<b>228.33</b>	<b>13.00</b>	<b>349.58</b>
<b>Agency, trust, and investment</b>	<b>11,020.23</b>	<b>8,830.46</b>	<b>11,484.16</b>	<b>17,125.13</b>
<i>Taxes and licenses for State</i>	<i>5,334.00</i>	<i>5,121.00</i>	<i>6,018.00</i>	<i>9,996.00</i>
<i>Taxes for county</i>	<i>2,255.00</i>	<i>3,179.16</i>	<i>2,546.00</i>	<i>6,021.69</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,431.23</i>	<i>530.31</i>	<i>2,920.16</i>	<i>2,107.54</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$75,115.17	\$68,723.03	\$69,520.32	\$99,843.86
Permanent debt (except from sinking funds)	3,050.00	3,000.00	2,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	47,383.09	11,988.90	34,807.90	2,038.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,192.80	—	45,000.00	99,000.00
Transfers (except to sinking funds) and refunds	9,947.79	1,731.55	13.00	1,368.33
Agency, trust, and investment	11,020.23	8,830.46	11,484.16	17,125.13
<b>Total payments</b>	<b>\$231,709.08</b>	<b>\$94,273.94</b>	<b>\$162,825.38</b>	<b>\$222,375.88</b>
<i>Balance on hand, including funds</i>	<i>11,626.51</i>	<i>28,007.34</i>	<i>8,501.89</i>	<i>3,394.86</i>
<b>GRAND TOTAL</b>	<b>\$243,335.59</b>	<b>\$122,281.28</b>	<b>\$171,327.27</b>	<b>\$225,770.73</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanson POPULATION 1,910	Williamsburg POPULATION 1,866	Harwich POPULATION 1,846	Southborough POPULATION 1,838
<b>REVENUE.</b>	<b>\$62,872.60</b>	<b>\$62,351.61</b>	<b>\$86,902.78</b>	<b>\$87,332.27</b>
<b>General</b>	<b>58,189.84</b>	<b>51,917.90</b>	<b>78,969.01</b>	<b>81,632.42</b>
Taxes . . . . .	52,301.39	45,026.90	76,218.80	75,732.96
Property, poll, and income	47,883.49	40,160.28	74,864.94	67,732.18
Corporation, bank, etc.	4,417.90	2,866.62	1,353.86	8,000.78
Licenses and permits	132.50	40.00	113.50	41.00
Fines and forfeits	14.58	488.46	350.00	10.00
Grants and gifts	5,741.37	8,362.54	2,286.71	5,848.46
For expenses	5,741.37	8,362.54	2,286.71	5,848.46
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>4,682.76</b>	<b>10,433.71</b>	<b>7,933.77</b>	<b>5,699.85</b>
Special assessments	—	—	1,173.85	405.55
To meet expenses	—	—	1,173.85	405.55
To meet outlays	—	—	—	—
Privileges	—	—	1,271.73	365.00
Departmental	2,860.57	3,937.43	4,513.36	2,409.72
General government	205.00	25.30	686.82	510.85
Protection of persons and property	666.80	—	641.07	457.72
Health and sanitation	370.40	92.14	—	—
Highways	—	—	30.00	—
Charities	393.22	1,733.04	1,221.52	—
Soldiers' benefits	747.00	223.50	672.00	308.50
Schools	32.55	1,851.26	763.79	1,021.70
Libraries	33.00	—	311.05	39.95
Recreation	—	—	93.50	—
Unclassified	412.60	12.19	93.61	71.00
Public service enterprises	52.50	3,251.98	—	—
Electric light	—	—	—	—
Water	52.50	3,246.98	—	—
All other	—	5.00	—	—
Cemeteries	121.30	—	—	1,465.62
Interest	1,648.39	3,244.30	974.83	1,053.96
On sinking funds	—	1,122.96	—	—
On trust and investment funds	—	961.25	480.66	143.82
All other	1,648.39	1,160.09	494.17	910.14
<b>NON-REVENUE.</b>	<b>\$79,101.38</b>	<b>\$38,737.04</b>	<b>\$70,397.39</b>	<b>\$49,785.78</b>
<b>Offsets to outlays</b>	<b>4,253.83</b>	<b>—</b>	<b>5,700.00</b>	<b>—</b>
Departmental	4,253.83	—	5,700.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>64,096.43</b>	<b>26,500.00</b>	<b>50,000.00</b>	<b>35,000.00</b>
Loans, general purposes	—	1,500.00	—	—
Loans, public service enterprises	19,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	25,000.00	50,000.00	35,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	96.43	—	—	—
<b>Transfers</b>	<b>2.66</b>	<b>2,171.40</b>	<b>41.70</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	2.66	2,171.40	41.70	—
<b>Refunds</b>	<b>39.55</b>	<b>25.00</b>	<b>26.56</b>	<b>1,230.31</b>
<b>Agency, trust, and investment</b>	<b>10,708.91</b>	<b>10,040.64</b>	<b>14,629.13</b>	<b>13,555.47</b>
Taxes and licenses for State	6,297.00	5,064.00	6,783.00	8,466.00
Taxes for county	3,909.08	3,044.41	6,921.66	4,000.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	502.83	1,932.23	924.47	1,089.47
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$67,126.43	\$62,351.61	\$92,602.78	\$87,332.27
Premiums	96.43	—	—	—
Municipal indebtedness	64,000.00	26,500.00	50,000.00	35,000.00
Transfers and refunds	42.21	2,196.40	68.26	1,230.31
Agency, trust, and investment	10,708.91	10,040.64	14,629.13	13,555.47
<b>Total receipts</b>	<b>\$141,973.98</b>	<b>\$101,088.65</b>	<b>\$157,300.17</b>	<b>\$137,118.05</b>
Balance on hand, including funds	16,875.04	15,003.47	4,599.30	31,019.49
<b>GRAND TOTAL</b>	<b>\$158,849.02</b>	<b>\$116,092.12</b>	<b>\$161,899.47</b>	<b>\$168,137.54</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Hanson POPULATION 1,910	Williamsburg POPULATION 1,866	Harwich POPULATION 1,846	Southborough POPULATION 1,838
<b>Maintenance</b>	<b>\$57,315.58</b>	<b>\$49,793.39</b>	<b>\$60,253.96</b>	<b>\$77,759.39</b>
<i>Departmental</i>	<i>55,884.20</i>	<i>48,387.42</i>	<i>60,107.18</i>	<i>75,618.25</i>
General government	4,589.45	2,823.20	7,167.90	5,276.01
Protection of persons and property	6,273.88	2,179.48	4,285.44	9,141.84
Health and sanitation	2,110.15	896.71	2,225.97	1,319.47
Highways	14,993.48	12,083.28	11,089.02	21,060.63
Charities	2,451.65	3,029.09	7,211.97	2,291.01
Soldiers' benefits	784.04	213.00	486.00	176.00
Schools	22,155.01	26,403.58	25,798.45	32,851.56
Libraries	1,136.48	120.75	859.03	1,919.71
Recreation	—	—	67.00	318.65
Pensions	—	—	—	—
Unclassified	1,390.06	638.33	916.40	1,263.37
<i>Public service enterprises</i>	<i>1,260.08</i>	<i>1,405.97</i>	<i>146.78</i>	—
Electric light	—	—	—	—
Water	1,260.08	1,403.60	—	—
All other	—	2.37	146.78	—
<i>Cemeteries</i>	<i>171.30</i>	—	—	<i>2,141.14</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>1,494.94</b>	<b>3,102.79</b>	<b>1,171.26</b>	<b>1,123.06</b>
<i>Loans, general purposes</i>	<i>1,494.94</i>	<i>1,102.79</i>	<i>1,171.26</i>	<i>1,123.06</i>
<i>Loans, public service enterprises</i>	—	<i>2,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>27,087.63</b>	<b>410.00</b>	<b>19,584.35</b>	<b>15,004.57</b>
<i>Departmental</i>	<i>7,426.42</i>	<i>110.00</i>	<i>19,584.35</i>	<i>15,004.57</i>
General government	—	—	1,604.56	—
Protection of persons and property	—	—	—	8,083.42
Health and sanitation	—	—	—	—
Highways	5,833.31	110.00	16,996.62	6,921.15
Charities	225.00	—	—	—
Schools	468.00	—	787.34	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	900.11	—	195.83	—
<i>Public service enterprises</i>	<i>19,661.21</i>	<i>300.00</i>	—	—
Electric light	—	—	—	—
Water	19,661.21	300.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>41,000.00</b>	<b>27,750.00</b>	<b>63,600.00</b>	<b>39,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>2,750.00</i>	<i>600.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>25,000.00</i>	<i>63,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>2.66</b>	<b>2,171.40</b>	<b>41.70</b>	—
<i>To sinking funds from revenue</i>	—	<i>1,000.00</i>	—	—
<i>All other</i>	<i>2.66</i>	<i>1,171.40</i>	<i>41.70</i>	—
<b>Refunds</b>	<b>39.55</b>	<b>25.00</b>	<b>26.56</b>	<b>1,230.31</b>
<b>Agency, trust, and investment</b>	<b>10,627.38</b>	<b>12,041.20</b>	<b>14,807.03</b>	<b>13,558.62</b>
<i>Taxes and licenses for State</i>	<i>6,297.00</i>	<i>5,064.00</i>	<i>6,783.00</i>	<i>8,466.00</i>
<i>Taxes for county</i>	<i>3,909.08</i>	<i>3,044.41</i>	<i>6,921.66</i>	<i>4,000.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>421.30</i>	<i>3,932.79</i>	<i>1,102.37</i>	<i>1,092.62</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$58,810.52	\$52,896.18	\$61,425.22	\$78,882.45
Permanent debt (except from sinking funds)	1,000.00	2,750.00	600.00	4,500.00
Sinking fund requirements from revenue	—	1,000.00	—	—
Outlays	27,087.63	410.00	19,584.35	15,004.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	25,000.00	63,000.00	35,000.00
Transfers (except to sinking funds) and refunds	42.21	1,196.40	68.26	1,230.31
Agency, trust, and investment	10,627.38	12,041.20	14,807.03	13,558.62
<b>Total payments</b>	<b>\$137,567.74</b>	<b>\$95,293.78</b>	<b>\$159,484.86</b>	<b>\$148,175.95</b>
Balance on hand, including funds	21,281.28	20,798.34	2,414.61	19,961.59
<b>GRAND TOTAL</b>	<b>\$158,849.02</b>	<b>\$116,092.12</b>	<b>\$161,899.47</b>	<b>\$168,137.54</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Northfield POPULATION 1,775	Hull POPULATION 1,771	Stockbridge POPULATION 1,764	Northborough POPULATION 1,753
<b>REVENUE.</b>	<b>\$81,408.51</b>	<b>\$579,372.93</b>	<b>\$120,714.38</b>	<b>\$99,800.00</b>
<b>General</b>	<b>76,418.86</b>	<b>460,044.64</b>	<b>118,352.51</b>	<b>81,565.49</b>
<i>Taxes</i>	<i>64,549.68</i>	<i>466,318.24</i>	<i>117,532.75</i>	<i>74,275.51</i>
Property, poll, and income	63,514.54	445,146.43	113,938.82	72,421.46
Corporation, bank, etc.	1,035.14	10,171.81	3,593.93	1,854.05
<i>Licenses and permits</i>	<i>54.00</i>	<i>2,376.00</i>	<i>19.10</i>	<i>58.00</i>
<i>Fines and forfeits</i>	<i>10.95</i>	<i>2,172.33</i>	<i>515.53</i>	<i>56.96</i>
<i>Grants and gifts</i>	<i>11,804.23</i>	<i>178.07</i>	<i>285.13</i>	<i>7,175.02</i>
For expenses	11,804.23	178.07	285.13	7,175.02
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>4,989.65</b>	<b>119,328.29</b>	<b>2,361.87</b>	<b>18,234.51</b>
<i>Special assessments</i>	—	—	—	<i>494.67</i>
To meet expenses	—	—	—	494.67
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,102.24</i>	<i>2,436.03</i>	<i>1,747.04</i>	<i>4,451.85</i>
General government	353.00	—	671.00	1,806.34
Protection of persons and property	66.70	859.71	267.74	447.52
Health and sanitation	403.92	279.36	—	403.05
Highways	145.71	632.60	46.50	4.00
Charities	302.09	100.00	220.50	695.33
Soldiers' benefits	324.00	253.00	288.00	396.00
Schools	236.00	112.00	211.80	560.22
Libraries	26.82	76.00	—	85.39
Recreation	—	—	41.50	12.00
Unclassified	244.00	123.36	—	42.00
<i>Public service enterprises</i>	—	<i>102,959.61</i>	<i>146.91</i>	<i>5,732.53</i>
Electric light	—	102,959.61	—	—
Water	—	—	146.91	5,732.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>351.61</i>	<i>52.24</i>	<i>16.00</i>	<i>1,575.22</i>
<i>Interest</i>	<i>2,535.80</i>	<i>13,880.41</i>	<i>451.92</i>	<i>5,980.24</i>
On sinking funds	—	264.47	—	—
On trust and investment funds	1,764.28	—	451.92	3,247.59
All other	771.52	13,615.94	—	2,732.65
<b>NON-REVENUE.</b>	<b>\$50,920.50</b>	<b>\$461,812.09</b>	<b>\$141,733.50</b>	<b>\$148,551.47</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,100.00</b>	<b>7,580.67</b>	<b>12,373.03</b>
<i>Departmental</i>	—	1,100.00	7,580.67	12,373.03
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>367,403.60</b>	<b>111,000.00</b>	<b>117,983.54</b>
<i>Loans, general purposes</i>	—	<i>197,000.00</i>	<i>16,000.00</i>	<i>61,600.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>170,000.00</i>	<i>95,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>403.60</i>	—	<i>1,383.54</i>
<b>Transfers</b>	<b>197.91</b>	<b>27,240.39</b>	<b>853.17</b>	<b>1,365.14</b>
<i>From sinking funds</i>	—	<i>26,700.00</i>	—	—
All other	197.91	540.39	853.17	1,365.14
<b>Refunds</b>	<b>147.41</b>	<b>2,652.50</b>	<b>38.51</b>	<b>389.57</b>
<b>Agency, trust, and investment</b>	<b>10,575.18</b>	<b>63,415.60</b>	<b>22,261.15</b>	<b>16,440.19</b>
<i>Taxes and licenses for State</i>	<i>5,151.98</i>	<i>27,095.70</i>	<i>12,559.82</i>	<i>6,015.00</i>
<i>Taxes for county</i>	<i>4,254.09</i>	<i>21,602.72</i>	<i>9,621.33</i>	<i>2,691.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,169.11</i>	<i>14,717.18</i>	<i>50.00</i>	<i>7,734.19</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$81,408.51	\$580,472.93	\$128,295.05	\$112,173.03
Premiums	—	403.60	—	1,383.54
Municipal indebtedness	40,000.00	367,000.00	111,000.00	116,600.00
Transfers and refunds	345.32	29,892.89	891.68	1,754.71
Agency, trust, and investment	10,575.18	63,415.60	22,261.15	16,440.19
<b>Total receipts</b>	<b>\$132,329.01</b>	<b>\$1,041,185.02</b>	<b>\$262,447.88</b>	<b>\$248,351.47</b>
Balance on hand, including funds	24,211.33	82,620.82	62.15	20,987.23
<b>GRAND TOTAL</b>	<b>\$156,540.34</b>	<b>\$1,123,805.84</b>	<b>\$262,510.03</b>	<b>\$269,338.75</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Northfield POPULATION 1,775	Hull POPULATION 1,771	Stockbridge POPULATION 1,764	Northborough POPULATION 1,753
<b>Maintenance</b>	<b>\$58,021.02</b>	<b>\$417,137.23</b>	<b>\$93,328.93</b>	<b>\$78,013.59</b>
<i>Departmental</i>	<i>57,330.91</i>	<i>359,630.25</i>	<i>91,124.99</i>	<i>73,607.45</i>
General government	4,523.86	25,878.05	8,746.86	7,801.88
Protection of persons and property	1,381.09	80,730.34	5,709.22	5,688.65
Health and sanitation	1,494.32	37,101.58	5,019.95	2,117.83
Highways	16,537.27	75,964.57	24,015.33	16,076.20
Charities	1,651.52	11,157.21	2,630.55	5,597.35
Soldiers' benefits	260.00	1,568.00	232.00	1,374.37
Schools	28,500.52	84,875.66	39,326.22	30,323.89
Libraries	1,273.97	4,474.35	2,500.00	2,806.57
Recreation	484.55	9,965.29	280.10	482.41
Pensions	—	—	—	—
Unclassified	1,123.81	7,915.20	2,664.76	1,238.30
<i>Public service enterprises</i>	<i>—</i>	<i>75,819.75</i>	<i>442.22</i>	<i>1,814.11</i>
Electric light	—	75,819.75	—	—
Water	—	—	442.22	1,814.11
All other	—	—	—	—
<i>Cemeteries</i>	<i>787.09</i>	<i>1,687.23</i>	<i>1,761.72</i>	<i>2,646.51</i>
<i>Administration of trust funds</i>	<i>3.02</i>	<i>—</i>	<i>—</i>	<i>45.52</i>
<b>Interest</b>	<b>2,465.37</b>	<b>24,892.02</b>	<b>4,822.30</b>	<b>934.03</b>
<i>Loans, general purposes</i>	<i>2,465.37</i>	<i>24,612.69</i>	<i>3,237.30</i>	<i>934.03</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>279.33</i>	<i>1,595.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>—</b>	<b>235,920.32</b>	<b>44,368.20</b>	<b>70,323.98</b>
<i>Departmental</i>	<i>—</i>	<i>212,304.10</i>	<i>43,983.75</i>	<i>67,661.37</i>
General government	—	—	—	—
Protection of persons and property	—	104,640.58	3,200.00	9,849.79
Health and sanitation	—	51,595.79	7,957.80	—
Highways	—	43,681.48	32,277.02	25,892.13
Charities	—	—	—	—
Schools	—	—	146.57	31,919.45
Libraries	—	—	—	—
Recreation	—	—	402.36	—
Unclassified	—	12,386.25	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>23,616.22</i>	<i>—</i>	<i>2,662.61</i>
Electric light	—	23,616.22	—	—
Water	—	—	—	2,662.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>384.45</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>44,860.00</b>	<b>326,626.06</b>	<b>72,000.00</b>	<b>50,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>26,700.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,860.00</i>	<i>44,926.06</i>	<i>7,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>41,000.00</i>	<i>255,000.00</i>	<i>65,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>197.91</b>	<b>27,240.39</b>	<b>853.17</b>	<b>1,365.14</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>197.91</i>	<i>27,140.39</i>	<i>853.17</i>	<i>1,365.14</i>
<b>Refunds</b>	<b>147.41</b>	<b>2,652.50</b>	<b>38.51</b>	<b>389.57</b>
<b>Agency, trust, and investment</b>	<b>10,575.18</b>	<b>54,619.51</b>	<b>22,227.15</b>	<b>15,909.36</b>
<i>Taxes and licenses for State</i>	<i>5,151.98</i>	<i>27,095.70</i>	<i>12,589.82</i>	<i>6,016.00</i>
<i>Taxes for county</i>	<i>4,254.09</i>	<i>21,602.72</i>	<i>9,621.33</i>	<i>2,691.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,169.11</i>	<i>5,921.09</i>	<i>16.00</i>	<i>7,208.36</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$60,486.39	\$442,029.25	\$98,151.23	\$78,947.62
Permanent debt (except from sinking funds)	3,860.00	44,926.06	7,000.00	—
Sinking fund requirements from revenue	—	100.00	—	—
Outlays	—	235,920.32	44,368.20	70,323.98
Permanent debt from sinking funds	—	26,700.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	41,000.00	255,000.00	65,000.00	50,000.00
Transfers (except to sinking funds) and refunds	345.32	29,792.89	891.68	1,754.71
Agency, trust, and investment	10,575.18	54,619.51	22,227.15	15,909.36
<b>Total payments</b>	<b>\$116,266.89</b>	<b>\$1,089,088.03</b>	<b>\$237,638.26</b>	<b>\$216,935.67</b>
Balance on hand, including funds	40,273.45	34,717.81	24,871.77	52,403.08
<b>GRAND TOTAL</b>	<b>\$156,540.34</b>	<b>\$1,123,805.84</b>	<b>\$262,510.03</b>	<b>\$269,338.75</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701	Raynham POPULATION 1,695
<b>REVENUE.</b>	<b>\$55,164.93</b>	<b>\$71,880.45</b>	<b>\$91,079.64</b>	<b>\$54,547.95</b>
<b>General</b>	<b>45,908.88</b>	<b>66,888.47</b>	<b>85,266.58</b>	<b>51,330.56</b>
<i>Taxes</i>	<i>33,932.33</i>	<i>65,929.79</i>	<i>72,578.98</i>	<i>42,045.49</i>
Property, poll, and income	32,811.50	63,402.37	69,826.47	39,152.22
Corporation, bank, etc.	1,120.83	2,527.42	2,752.51	2,893.27
<i>Licenses and permits</i>	<i>45.00</i>	<i>246.25</i>	<i>2,841.75</i>	<i>38.00</i>
<i>Fines and forfeits</i>	<i>1.00</i>	—	<i>3,544.00</i>	—
<i>Grants and gifts</i>	<i>11,930.55</i>	<i>712.43</i>	<i>6,301.85</i>	<i>9,247.07</i>
For expenses	11,930.55	712.43	6,301.85	9,247.07
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>9,256.05</b>	<b>4,991.98</b>	<b>5,813.06</b>	<b>3,217.39</b>
<i>Special assessments</i>	—	—	<i>948.31</i>	<i>494.13</i>
To meet expenses	—	—	948.31	494.13
To meet outlays	—	—	—	—
<i>Privileges</i>	—	<i>623.65</i>	—	<i>4.00</i>
<i>Departmental</i>	<i>3,831.67</i>	<i>2,300.52</i>	<i>2,381.63</i>	<i>2,071.28</i>
General government	521.90	.75	53.75	25.00
Protection of persons and property	125.18	356.15	285.61	258.29
Health and sanitation	—	—	167.08	—
Highways	30.00	199.20	—	4.00
Charities	2,647.06	782.80	1,105.18	286.15
Soldiers' benefits	102.00	720.00	600.00	380.00
Schools	322.48	241.62	88.87	1,081.74
Libraries	62.20	—	81.14	—
Recreation	—	—	—	—
Unclassified	20.85	—	—	36.10
<i>Public service enterprises</i>	<i>4,600.40</i>	—	—	—
Electric light	—	—	—	—
Water	4,592.90	—	—	—
All other	7.50	—	—	—
<i>Cemeteries</i>	—	—	—	<i>122.33</i>
<i>Interest</i>	<i>823.98</i>	<i>2,067.81</i>	<i>2,483.12</i>	<i>525.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,550.00	732.06	32.59
All other	823.98	517.81	1,751.06	493.06
<b>NON-REVENUE.</b>	<b>\$64,786.17</b>	<b>\$59,933.52</b>	<b>\$63,932.70</b>	<b>\$43,466.70</b>
<b>Offsets to outlays</b>	<b>548.52</b>	<b>751.98</b>	—	<b>6,998.28</b>
<i>Departmental</i>	<i>548.52</i>	<i>751.98</i>	—	<i>6,998.28</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>58,500.00</b>	<b>40,000.00</b>	<b>50,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i>	<i>15,500.00</i>	<i>10,000.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>4,500.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>38,500.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>12.01</b>	<b>1,550.00</b>	<b>104.01</b>	<b>11.60</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	12.01	1,550.00	104.01	11.60
<b>Refunds</b>	<b>327.64</b>	<b>246.07</b>	—	<b>14.54</b>
<b>Agency, trust, and investment</b>	<b>5,398.00</b>	<b>17,385.47</b>	<b>13,828.69</b>	<b>6,442.28</b>
<i>Taxes and licenses for State</i>	<i>5,798.00</i>	<i>7,803.00</i>	<i>6,948.00</i>	<i>4,737.00</i>
<i>Taxes for county</i>	<i>1,600.00</i>	<i>8,734.48</i>	<i>4,882.26</i>	<i>1,460.87</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>847.99</i>	<i>1,998.43</i>	<i>244.41</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$55,713.45	\$72,632.43	\$91,079.64	\$61,546.23
Premiums	—	—	—	—
Municipal indebtedness	58,500.00	40,000.00	50,000.00	30,000.00
Transfers and refunds	339.65	1,796.07	104.01	26.14
Agency, trust, and investment	5,398.00	17,385.47	13,828.69	6,442.28
<b>Total receipts</b>	<b>\$119,951.10</b>	<b>\$131,813.97</b>	<b>\$155,012.34</b>	<b>\$98,014.65</b>
Balance on hand, including funds	804.10	651.27	19,393.26	11,819.81
<b>GRAND TOTAL</b>	<b>\$120,755.20</b>	<b>\$132,465.24</b>	<b>\$174,405.60</b>	<b>\$109,834.46</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Rutland POPULATION 1,743	Chatham POPULATION 1,737	Salisbury POPULATION 1,701	Raynham POPULATION 1,695
<b>Maintenance</b>	<b>\$47,522.10</b>	<b>\$56,465.37</b>	<b>\$73,874.03</b>	<b>\$42,896.17</b>
<i>Departmental</i>	<i>44,130.69</i>	<i>56,465.37</i>	<i>73,845.03</i>	<i>42,722.49</i>
General government	3,439.22	7,316.06	4,954.07	3,099.77
Protection of persons and property	1,146.55	4,368.27	16,894.95	2,385.95
Health and sanitation	437.05	2,495.24	3,475.20	1,240.87
Highways	16,457.50	14,146.98	16,603.84	9,053.60
Charities	2,365.20	4,885.25	4,294.54	1,777.32
Soldiers' benefits	344.00	654.00	968.00	282.00
Schools	18,937.16	19,800.88	25,080.18	24,052.53
Libraries	558.41	500.00	684.83	444.05
Recreation	—	995.02	190.75	11.31
Pensions	—	—	—	—
Unclassified	445.60	1,303.67	698.67	375.09
<i>Public service enterprises</i>	<i>3,391.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,375.41	—	—	—
All other	16.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>173.68</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>29.00</i>	<i>—</i>
<b>Interest</b>	<b>1,932.85</b>	<b>1,218.31</b>	<b>2,881.55</b>	<b>1,508.30</b>
<i>Loans, general purposes</i>	<i>1,756.71</i>	<i>1,218.31</i>	<i>2,881.55</i>	<i>1,508.30</i>
<i>Loans, public service enterprises</i>	<i>176.14</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>17,509.90</b>	<b>18,161.39</b>	<b>4,665.16</b>	<b>13,894.41</b>
<i>Departmental</i>	<i>14,352.25</i>	<i>18,161.39</i>	<i>4,665.16</i>	<i>13,894.41</i>
General government	—	250.00	100.00	—
Protection of persons and property	76.00	—	1,339.47	460.00
Health and sanitation	—	—	50.00	—
Highways	1,822.78	17,133.92	3,175.69	13,434.41
Charities	—	—	—	—
Schools	12,355.97	250.00	—	—
Libraries	—	—	—	—
Recreation	97.50	527.47	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,157.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,157.65	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>43,800.00</b>	<b>32,900.00</b>	<b>64,000.00</b>	<b>30,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,200.00</i>	<i>2,900.00</i>	<i>4,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,600.00</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>27,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>12.01</b>	<b>1,550.00</b>	<b>104.01</b>	<b>11.60</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>12.01</i>	<i>1,550.00</i>	<i>104.01</i>	<i>11.60</i>
<b>Refunds</b>	<b>327.64</b>	<b>246.07</b>	<b>—</b>	<b>14.54</b>
<b>Agency, trust, and investment</b>	<b>5,398.00</b>	<b>17,385.47</b>	<b>13,826.28</b>	<b>6,463.27</b>
<i>Taxes and licenses for State</i>	<i>3,798.00</i>	<i>7,803.00</i>	<i>6,948.00</i>	<i>4,737.00</i>
<i>Taxes for county</i>	<i>1,600.00</i>	<i>8,734.48</i>	<i>4,882.26</i>	<i>1,460.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>847.99</i>	<i>1,996.02</i>	<i>265.40</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$49,454.95	\$57,683.68	\$76,755.58	\$44,404.47
Permanent debt (except from sinking funds)	3,200.00	2,900.00	4,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,509.90	18,161.39	4,665.16	13,894.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,600.00	30,000.00	60,000.00	27,000.00
Transfers (except to sinking funds) and refunds	339.65	1,796.07	104.01	26.14
Agency, trust, and investment	5,398.00	17,385.47	13,826.28	6,463.27
<b>Total payments</b>	<b>\$116,502.50</b>	<b>\$127,926.61</b>	<b>\$159,351.03</b>	<b>\$94,788.29</b>
Balance on hand, including funds	4,252.70	4,538.63	15,054.57	15,046.17
<b>GRAND TOTAL</b>	<b>\$120,755.20</b>	<b>\$132,465.24</b>	<b>\$174,405.60</b>	<b>\$109,834.46</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 1,693	Lunenburg POPULATION 1,634	Hamilton POPULATION 1,631	West Boylston POPULATION 1,624
<b>REVENUE.</b>	<b>\$57,826.21</b>	<b>\$62,686.69</b>	<b>\$124,869.30</b>	<b>\$76,383.37</b>
<b>General</b>	<b>51,092.26</b>	<b>53,697.66</b>	<b>119,463.00</b>	<b>58,325.84</b>
Taxes . . . . .	41,791.84	42,322.07	118,573.93	48,063.41
Property, poll, and income	40,978.52	41,526.05	110,622.00	47,637.90
Corporation, bank, etc.	813.32	796.02	7,951.93	425.51
Licenses and permits	57.00	665.00	65.50	48.00
Fines and forfeits	15.00	323.49	250.00	46.70
Grants and gifts	9,228.42	10,387.10	573.57	10,167.73
For expenses	9,228.42	10,387.10	573.57	10,167.73
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>6,733.95</b>	<b>8,989.03</b>	<b>5,406.30</b>	<b>18,057.53</b>
Special assessments	—	1,038.52	1,768.53	455.46
To meet expenses	—	1,038.52	1,768.53	455.46
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	5,413.67	5,981.63	1,135.69	1,635.03
General government	304.00	99.47	234.09	—
Protection of persons and property	86.31	666.17	163.90	148.35
Health and sanitation	—	25.71	255.90	115.00
Highways	—	2,660.57	—	—
Charities	3,155.81	1,696.76	202.50	1,050.01
Soldiers' benefits	1,108.50	120.00	120.00	144.00
Schools	747.36	671.99	92.36	118.10
Libraries	11.69	39.46	66.94	29.52
Recreation	—	—	—	5.00
Unclassified	—	1.50	—	25.05
Public service enterprises	—	—	9.00	14,969.91
Electric light	—	—	—	14,969.91
Water	—	—	—	—
All other	—	—	9.00	—
Cemeteries	665.40	159.20	717.75	153.25
Interest	654.88	1,809.63	1,775.33	843.88
On sinking funds	—	—	—	—
On trust and investment funds	251.75	397.69	75.30	191.82
All other	403.13	1,411.99	1,700.03	652.06
<b>NON-REVENUE.</b>	<b>\$34,728.55</b>	<b>\$23,799.94</b>	<b>\$102,254.67</b>	<b>\$13,313.07</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>276.75</b>	<b>—</b>	<b>3,265.61</b>
Departmental	—	276.75	—	2,708.67
Public service enterprises	—	—	—	556.94
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>16,000.00</b>	<b>12,000.00</b>	<b>80,000.00</b>	<b>2,629.51</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	16,000.00	12,000.00	80,000.00	2,629.51
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>251.75</b>	<b>159.05</b>	<b>773.35</b>	<b>383.50</b>
From sinking funds	—	—	—	—
All other	251.75	159.05	773.35	383.50
<b>Refunds</b>	<b>2.10</b>	<b>37.10</b>	<b>1,359.35</b>	<b>121.75</b>
<b>Agency, trust, and investment</b>	<b>18,474.70</b>	<b>11,327.04</b>	<b>20,121.97</b>	<b>6,912.70</b>
Taxes and licenses for State	5,016.00	5,421.00	10,665.00	4,236.00
Taxes for county	2,037.00	2,328.00	8,742.66	1,746.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,421.70	3,578.04	714.31	930.70
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$57,826.21	\$62,963.44	\$124,869.30	\$79,648.98
Premiums	—	—	—	—
Municipal indebtedness	16,000.00	12,000.00	80,000.00	2,629.51
Transfers and refunds	253.85	196.15	2,132.70	505.25
Agency, trust, and investment	18,474.70	11,327.04	20,121.97	6,912.70
<b>Total receipts</b>	<b>\$92,554.76</b>	<b>\$86,486.63</b>	<b>\$227,123.97</b>	<b>\$89,696.44</b>
Balance on hand, including funds	33.75	11,348.69	17,876.80	25,703.87
<b>GRAND TOTAL</b>	<b>\$92,588.51</b>	<b>\$97,835.32</b>	<b>\$245,000.77</b>	<b>\$115,400.31</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Upton POPULATION 1,693	Lunenburg POPULATION 1,634	Hamilton POPULATION 1,631	West Boylston POPULATION 1,624
<b>Maintenance</b>	<b>\$54,256.69</b>	<b>\$61,912.55</b>	<b>\$110,305.03</b>	<b>\$67,018.59</b>
<i>Departmental</i>	<i>53,083.40</i>	<i>61,239.26</i>	<i>109,349.49</i>	<i>57,142.37</i>
General government	2,975.75	4,357.56	8,788.35	2,681.49
Protection of persons and property	2,068.75	3,602.66	8,943.41	1,396.80
Health and sanitation	798.00	1,526.45	3,514.51	2,206.33
Highways	14,216.65	17,329.40	35,878.26	13,344.76
Charities	7,541.01	4,629.26	2,245.15	2,483.35
Soldiers' benefits	1,550.00	120.00	318.08	168.00
Schools	22,175.09	27,168.93	46,327.17	29,838.01
Libraries	652.03	1,290.35	2,264.92	3,159.29
Recreation	—	256.00	87.63	686.65
Pensions	—	—	—	—
Unclassified	1,106.12	958.65	982.01	1,177.69
<i>Public service enterprises</i>	—	—	—	<i>9,600.77</i>
Electric light	—	—	—	9,600.77
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,173.29</i>	<i>673.29</i>	<i>955.54</i>	<i>276.45</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>507.78</b>	<b>235.00</b>	<b>2,547.17</b>	<b>555.00</b>
<i>Loans, general purposes</i>	<i>507.78</i>	<i>235.00</i>	<i>2,547.17</i>	<i>495.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>60.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>1,700.00</b>	<b>5,898.79</b>	<b>7,622.06</b>	<b>24,795.05</b>
<i>Departmental</i>	<i>1,700.00</i>	<i>5,898.79</i>	<i>7,622.06</i>	<i>21,418.24</i>
General government	500.00	17.35	68.00	—
Protection of persons and property	—	3,923.03	395.15	222.16
Health and sanitation	—	—	2,600.00	—
Highways	1,200.00	773.00	4,258.91	750.00
Charities	—	—	—	—
Schools	—	685.41	—	20,443.08
Libraries	—	—	—	—
Recreation	—	500.00	300.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	<i>3,379.81</i>
Electric light	—	—	—	3,379.81
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>16,224.27</b>	<b>12,000.00</b>	<b>71,000.00</b>	<b>2,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	1,000.00	2,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>16,000.00</i>	<i>12,000.00</i>	<i>70,000.00</i>	—
<i>Warrants or orders, previous years</i>	<i>224.27</i>	—	—	—
<b>Transfers</b>	<b>251.75</b>	<b>159.05</b>	<b>773.35</b>	<b>383.50</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>251.75</i>	<i>159.05</i>	<i>773.35</i>	<i>383.50</i>
<b>Refunds</b>	<b>2.10</b>	<b>37.10</b>	<b>1,359.35</b>	<b>121.75</b>
<b>Agency, trust, and investment</b>	<b>18,474.70</b>	<b>11,270.27</b>	<b>20,629.02</b>	<b>6,962.77</b>
<i>Taxes and licenses for State</i>	<i>5,016.00</i>	<i>5,421.00</i>	<i>10,665.00</i>	<i>4,236.00</i>
<i>Taxes for county</i>	<i>2,037.00</i>	<i>2,328.00</i>	<i>8,743.66</i>	<i>1,746.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,421.70</i>	<i>3,521.27</i>	<i>1,221.36</i>	<i>980.77</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$54,764.47	\$62,147.55	\$112,852.20	\$67,573.59
Permanent debt (except from sinking funds)	—	—	1,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,700.00	5,898.79	7,622.06	24,795.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	16,224.27	12,000.00	70,000.00	—
Transfers (except to sinking funds) and refunds	253.85	196.15	2,132.70	505.25
Agency, trust, and investment	18,474.70	11,270.27	20,629.02	6,962.77
<b>Total payments</b>	<b>\$91,417.29</b>	<b>\$91,512.76</b>	<b>\$214,235.98</b>	<b>\$101,836.66</b>
Balance on hand, including funds	1,171.22	6,322.56	30,764.79	13,563.65
<b>GRAND TOTAL</b>	<b>\$92,588.51</b>	<b>\$97,835.32</b>	<b>\$245,000.77</b>	<b>\$115,400.31</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain POPULATION 1,607	Townsend POPULATION 1,575	Sturbridge POPULATION 1,573	Sherborn POPULATION 1,558
<b>REVENUE.</b>	<b>\$63,846.43</b>	<b>\$64,941.64</b>	<b>\$51,811.59</b>	<b>\$62,786.27</b>
<b>General</b>	<b>61,146.84</b>	<b>57,040.45</b>	<b>47,645.04</b>	<b>55,834.20</b>
Taxes . . . . .	42,771.25	45,254.26	35,286.21	48,667.88
Property, poll, and income	39,002.89	39,173.83	31,457.80	45,709.12
Corporation, bank, etc.	3,768.36	6,080.43	3,827.41	2,958.26
Licenses and permits	6.00	73.00	30.00	—
Fines and forfeits	35.00	120.20	754.89	29.20
Grants and gifts	18,334.59	11,592.99	11,574.94	7,137.62
For expenses	18,334.59	11,592.99	11,574.94	7,137.62
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>2,699.59</b>	<b>7,901.19</b>	<b>4,166.55</b>	<b>6,952.07</b>
Special assessments	—	239.61	—	1,092.24
To meet expenses	—	239.61	—	1,092.24
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,726.72	5,585.39	1,801.95	2,594.04
General government	7.50	1,051.61	136.00	153.50
Protection of persons and property	78.74	291.41	193.78	309.17
Health and sanitation	—	—	—	150.00
Highways	351.30	—	6.60	—
Charities	—	3,405.86	1,204.82	1,110.11
Soldiers' benefits	216.00	312.00	198.00	48.00
Schools	1,036.18	307.60	34.60	800.16
Libraries	17.00	215.41	12.40	23.10
Recreation	—	—	—	—
Unclassified	20.00	1.50	15.75	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	1,642.04	474.88	751.62
Interest	972.87	434.15	1,889.72	2,514.17
On sinking funds	—	—	—	—
On trust and investment funds	703.56	52.27	1,106.16	1,199.33
All other	269.31	381.88	783.56	1,314.84
<b>NON-REVENUE.</b>	<b>\$29,740.45</b>	<b>\$56,252.88</b>	<b>\$37,361.26</b>	<b>\$59,545.69</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>50.00</b>	<b>4,800.00</b>	<b>2,935.00</b>
Departmental	—	50.00	4,800.00	2,935.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>43,650.00</b>	<b>25,000.00</b>	<b>45,000.00</b>
Loans, general purposes	—	6,650.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	37,000.00	25,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>430.00</b>	<b>178.77</b>	<b>438.09</b>	<b>960.00</b>
From sinking funds	—	—	—	—
All other	430.00	178.77	438.09	960.00
<b>Refunds</b>	<b>111.00</b>	<b>732.84</b>	<b>195.15</b>	<b>392.80</b>
<b>Agency, trust, and investment</b>	<b>9,199.45</b>	<b>11,641.27</b>	<b>6,928.02</b>	<b>10,257.89</b>
Taxes and licenses for State	4,965.00	6,138.00	4,560.00	5,058.00
Taxes for county	3,988.20	2,806.18	1,818.00	2,436.95
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	2,697.09	550.02	2,762.94
All other	246.25	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$63,846.43	\$64,991.64	\$56,611.59	\$65,721.27
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	43,650.00	25,000.00	45,000.00
Transfers and refunds	541.00	911.61	633.24	1,352.80
Agency, trust, and investment	9,199.45	11,641.27	6,928.02	10,257.89
<b>Total receipts</b>	<b>\$93,586.88</b>	<b>\$121,194.52</b>	<b>\$89,172.85</b>	<b>\$122,331.96</b>
Balance on hand, including funds	8,852.10	10,370.17	7,145.27	8,162.33
<b>GRAND TOTAL</b>	<b>\$102,438.98</b>	<b>\$131,564.69</b>	<b>\$96,318.12</b>	<b>\$130,494.29</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Colrain POPULATION 1,607	Townsend POPULATION 1,575	Sturbridge POPULATION 1,573	Sherborn POPULATION 1,558
<b>Maintenance</b>	<b>\$56,469.33</b>	<b>\$67,029.60</b>	<b>\$52,147.79</b>	<b>\$56,236.41</b>
<i>Departmental</i>	<i>56,469.33</i>	<i>65,725.08</i>	<i>51,523.00</i>	<i>55,100.28</i>
General government	2,714.53	3,912.19	3,283.54	3,571.37
Protection of persons and property	935.00	3,553.04	952.48	3,452.80
Health and sanitation	2,413.17	654.72	925.93	736.02
Highways	16,963.89	18,008.78	14,223.84	19,896.67
Charities	1,143.63	6,627.96	4,203.91	1,854.84
Soldiers' benefits	186.00	312.00	384.00	116.00
Schools	30,661.48	29,802.37	25,592.39	22,130.37
Libraries	903.11	1,155.11	965.01	1,665.36
Recreation	—	552.93	261.42	250.00
Pensions	—	—	—	—
Unclassified	548.52	1,145.98	730.48	1,426.85
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	1,304.52	624.79	1,186.13
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>578.32</b>	<b>1,056.62</b>	<b>990.64</b>	<b>1,536.89</b>
<i>Loans, general purposes</i>	<i>578.32</i>	<i>1,056.62</i>	<i>990.64</i>	<i>1,536.89</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>943.27</b>	<b>10,765.43</b>	<b>3,466.14</b>	<b>14,134.34</b>
<i>Departmental</i>	<i>943.27</i>	<i>10,765.43</i>	<i>3,141.22</i>	<i>14,134.34</i>
General government	500.00	—	—	—
Protection of persons and property	—	588.60	—	1,611.63
Health and sanitation	—	—	—	—
Highways	443.27	3,307.38	500.00	6,485.00
Charities	—	—	2,641.22	—
Schools	—	6,869.45	—	3,028.53
Libraries	—	—	—	—
Recreation	—	—	—	3,009.18
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	324.92	—
<b>Municipal indebtedness</b>	<b>21,577.15</b>	<b>37,200.71</b>	<b>25,000.00</b>	<b>41,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,500.00	—	—	1,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	20,000.00	37,000.00	25,000.00	40,000.00
<i>Warrants or orders, previous years</i>	77.15	200.71	—	—
<b>Transfers</b>	<b>430.00</b>	<b>178.77</b>	<b>438.09</b>	<b>960.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	430.00	178.77	438.09	960.00
<b>Refunds</b>	<b>111.00</b>	<b>732.84</b>	<b>195.15</b>	<b>392.80</b>
<b>Agency, trust, and investment</b>	<b>9,417.24</b>	<b>11,665.37</b>	<b>7,264.10</b>	<b>8,887.00</b>
<i>Taxes and licenses for State</i>	4,965.00	6,138.00	4,560.00	5,058.00
<i>Taxes for county</i>	3,988.20	2,806.18	1,818.00	2,436.95
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	217.79	2,721.19	886.10	1,392.05
<i>All other</i>	246.25	—	—	—
RECAPITULATION.				
Maintenance and interest	\$57,047.65	\$68,086.22	\$53,138.43	\$57,773.30
Permanent debt (except from sinking funds)	1,500.00	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	943.27	10,765.43	3,466.14	14,134.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,077.15	37,200.71	25,000.00	40,000.00
Transfers (except to sinking funds) and refunds	541.00	911.61	633.24	1,352.80
Agency, trust, and investment	9,417.24	11,665.37	7,264.10	8,887.00
<b>Total payments</b>	<b>\$89,526.31</b>	<b>\$128,629.34</b>	<b>\$89,501.91</b>	<b>\$123,147.44</b>
<i>Balance on hand, including funds</i>	<i>12,912.67</i>	<i>2,935.35</i>	<i>6,816.21</i>	<i>7,346.85</i>
<b>GRAND TOTAL</b>	<b>\$102,438.98</b>	<b>\$131,564.69</b>	<b>\$96,318.12</b>	<b>\$130,494.29</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532	West Newbury POPULATION 1,492
<b>REVENUE.</b>	<b>\$108,442.46</b>	<b>\$64,120.85</b>	<b>\$56,836.10</b>	<b>\$52,871.55</b>
<b>General</b>	<b>99,104.78</b>	<b>61,131.26</b>	<b>52,925.67</b>	<b>49,462.00</b>
Taxes . . . . .	98,029.35	54,452.52	42,579.88	59,552.79
Property, poll, and income	95,433.03	53,816.81	39,808.78	38,518.82
Corporation, bank, etc.	2,596.32	635.51	2,771.10	1,033.97
Licenses and permits	197.50	194.60	57.00	42.00
Fines and forfeits	13.67	—	55.04	186.00
Grants and gifts	864.26	6,484.44	10,231.75	9,681.21
For expenses	864.26	6,484.44	10,231.75	7,681.21
For outlays	—	—	—	2,000.00
All other	—	—	2.00	—
<b>Commercial</b>	<b>9,337.68</b>	<b>2,989.59</b>	<b>3,910.43</b>	<b>3,409.55</b>
Special assessments	873.47	2.00	163.20	317.28
To meet expenses	873.47	2.00	163.20	317.28
To meet outlays	—	—	—	—
Privileges	—	24.60	—	—
Departmental	4,392.67	1,983.48	1,828.93	2,169.15
General government	78.20	98.20	204.10	58.20
Protection of persons and property	252.21	872.15	171.95	566.78
Health and sanitation	—	—	—	—
Highways	—	62.46	328.39	38.00
Charities	3,235.62	277.62	296.06	384.00
Soldiers' benefits	750.00	628.00	496.00	894.00
Schools	—	39.45	27.22	192.17
Libraries	—	—	—	36.00
Recreation	—	—	—	—
Unclassified	76.64	5.60	1,305.21	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,711.50	—	853.99	—
Interest	2,360.04	979.61	1,564.31	923.12
On sinking funds	—	—	—	—
On trust and investment funds	166.71	228.19	67.79	282.01
All other	2,193.33	751.42	1,496.52	641.11
<b>NON-REVENUE.</b>	<b>\$110,674.63</b>	<b>\$27,238.11</b>	<b>\$26,518.60</b>	<b>\$48,431.53</b>
<b>Offsets to outlays</b>	<b>400.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
Departmental	400.00	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>90,000.00</b>	<b>15,000.00</b>	<b>17,500.00</b>	<b>40,800.00</b>
Loans, general purposes	15,000.00	—	2,500.00	4,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	15,000.00	15,000.00	36,300.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>22.50</b>	<b>1,657.01</b>	<b>—</b>	<b>64.00</b>
From sinking funds	—	—	—	—
All other	22.50	1,657.01	—	64.00
<b>Refunds</b>	<b>284.03</b>	<b>501.82</b>	<b>46.70</b>	<b>138.26</b>
<b>Agency, trust, and investment</b>	<b>19,968.10</b>	<b>10,079.28</b>	<b>8,971.90</b>	<b>7,429.27</b>
Taxes and licenses for State	9,651.00	5,103.00	4,827.00	3,822.00
Taxes for county	6,995.18	4,944.04	1,573.24	2,384.36
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,321.92	32.24	2,571.66	1,222.91
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$108,842.46	\$64,120.85	\$56,836.10	\$52,871.55
Premiums	—	—	—	—
Municipal indebtedness	90,000.00	15,000.00	17,500.00	40,800.00
Transfers and refunds	306.53	2,158.83	46.70	202.26
Agency, trust, and investment	19,968.10	10,079.28	8,971.90	7,429.27
<b>Total receipts</b>	<b>\$219,117.09</b>	<b>\$91,358.96</b>	<b>\$83,354.70</b>	<b>\$101,303.08</b>
Balance on hand, including funds	25,382.27	10,735.61	13,088.14	1,068.21
<b>GRAND TOTAL</b>	<b>\$244,499.36</b>	<b>\$102,094.57</b>	<b>\$96,442.84</b>	<b>\$102,371.29</b>

<sup>1</sup> Includes \$10.30 from administration of trust funds.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Duxbury POPULATION 1,553	Dennis POPULATION 1,536	Freetown POPULATION 1,532	West Newbury POPULATION 1,492
<b>Maintenance</b>	<b>\$84,039.41</b>	<b>\$53,702.37</b>	<b>\$46,981.78</b>	<b>\$51,247.92</b>
<i>Departmental</i>	<i>79,931.82</i>	<i>53,702.37</i>	<i>46,599.71</i>	<i>51,247.92</i>
General government	7,394.58	5,137.71	2,250.69	2,921.68
Protection of persons and property	4,720.89	1,811.79	1,751.29	2,648.25
Health and sanitation	3,530.30	682.50	1,487.75	1,096.85
Highways	19,088.77	19,761.06	16,659.91	16,334.82
Charities	7,535.33	4,264.76	1,505.52	2,319.81
Soldiers' benefits	1,026.20	558.00	1,042.00	1,209.00
Schools	34,423.78	19,955.19	21,093.50	23,783.02
Libraries	1,022.50	800.00	448.00	695.75
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	1,189.47	731.36	361.05	238.74
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,107.69</i>	—	<i>371.77</i>	—
<i>Administration of trust funds</i>	—	—	<i>10.30</i>	—
<b>Interest</b>	<b>3,426.30</b>	<b>547.25</b>	<b>783.12</b>	<b>1,507.93</b>
<i>Loans, general purposes</i>	<i>3,426.30</i>	<i>547.25</i>	<i>783.12</i>	<i>1,507.93</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>15,601.72</b>	<b>5,354.97</b>	<b>2,651.36</b>	<b>7,518.00</b>
<i>Departmental</i>	<i>14,801.72</i>	<i>5,354.97</i>	<i>2,651.36</i>	<i>7,518.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	7,518.00
Health and sanitation	—	—	—	—
Highways	13,801.72	5,354.97	—	—
Charities	—	—	—	—
Schools	—	—	2,651.36	—
Libraries	—	—	—	—
Recreation	1,000.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>800.00</i>	—	—	—
<b>Municipal indebtedness</b>	<b>111,400.00</b>	<b>21,000.00</b>	<b>36,000.00</b>	<b>27,300.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>11,400.00</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>20,000.00</i>	<i>31,000.00</i>	<i>26,300.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>22.50</b>	<b>1,657.01</b>	—	<b>64.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>22.50</i>	<i>1,657.01</i>	—	<i>64.00</i>
<b>Refunds</b>	<b>284.03</b>	<b>501.82</b>	<b>46.70</b>	<b>138.26</b>
<b>Agency, trust, and investment</b>	<b>20,112.31</b>	<b>10,079.28</b>	<b>8,936.85</b>	<b>7,429.27</b>
<i>Taxes and licenses for State</i>	<i>9,651.00</i>	<i>5,103.00</i>	<i>4,837.00</i>	<i>5,822.00</i>
<i>Taxes for county</i>	<i>6,995.18</i>	<i>4,944.04</i>	<i>1,573.24</i>	<i>2,384.36</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,466.13</i>	<i>32.24</i>	<i>2,536.61</i>	<i>1,222.91</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$87,465.71	\$54,249.62	\$47,764.90	\$52,755.85
Permanent debt (except from sinking funds)	11,400.00	1,000.00	5,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,601.72	5,354.97	2,651.36	7,518.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	20,000.00	31,000.00	26,300.00
Transfers (except to sinking funds) and refunds	306.53	2,158.83	46.70	202.26
Agency, trust, and investment	20,112.31	10,079.28	8,936.85	7,429.27
<b>Total payments</b>	<b>\$234,886.27</b>	<b>\$92,842.70</b>	<b>\$95,399.81</b>	<b>\$95,205.38</b>
Balance on hand, including funds	9,613.09	9,251.87	1,043.03	7,165.91
<b>GRAND TOTAL</b>	<b>\$244,499.36</b>	<b>\$102,094.57</b>	<b>\$96,442.84</b>	<b>\$102,371.29</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476	Sandwich POPULATION 1,458
<b>REVENUE.</b>	<b>\$92,516.89</b>	<b>\$60,663.65</b>	<b>\$46,614.39</b>	<b>\$67,410.59</b>
<b>General</b>	<b>80,108.84</b>	<b>49,209.64</b>	<b>43,386.05</b>	<b>61,356.30</b>
Taxes . . . . .	75,966.64	45,077.44	26,743.21	55,960.69
Property, poll, and income	69,505.09	44,207.82	23,521.79	54,384.85
Corporation, bank, etc.	6,461.55	869.62	3,221.42	1,575.84
Licenses and permits	234.00	138.00	25.00	108.00
Fines and forfeits	109.22	130.00	130.20	50.00
Grants and gifts	3,798.98	3,864.20	16,487.64	5,237.61
For expenses	3,798.98	3,864.20	9,930.95	5,237.61
For outlays	—	—	6,556.69	—
All other	—	—	—	—
<b>Commercial</b>	<b>12,408.05</b>	<b>11,454.01</b>	<b>3,228.34</b>	<b>6,054.29</b>
Special assessments	3,447.70	905.25	—	134.75
To meet expenses	3,447.70	905.25	—	134.75
To meet outlays	—	—	—	—
Privileges	—	96.50	—	—
Departmental	936.22	8,048.62	869.63	3,066.50
General government	—	236.20	71.00	530.71
Protection of persons and property	299.40	130.28	24.00	599.75
Health and sanitation	—	—	—	—
Highways	88.45	2,232.56	—	—
Charities	262.08	—	52.00	909.19
Soldiers' benefits	122.00	1,128.00	522.00	306.00
Schools	164.29	26.00	185.63	580.65
Libraries	—	6.05	—	76.70
Recreation	—	—	—	—
Unclassified	—	4,289.53	15.00	63.50
Public service enterprises	5,755.32	—	—	—
Electric light	—	—	—	—
Water	5,755.32	—	—	—
All other	—	—	—	—
Cemeteries	277.29	489.50	994.97	23.78
Interest	1,991.52	1,914.14	1,363.74	2,829.26
On sinking funds	756.58	—	—	—
On trust and investment funds	876.40	1,158.32	688.92	1,060.48
All other	358.54	755.82	674.82	1,768.78
<b>NON-REVENUE.</b>	<b>\$127,652.82</b>	<b>\$41,937.71</b>	<b>\$39,047.05</b>	<b>\$51,627.04</b>
<b>Offsets to outlays</b>	<b>8,884.90</b>	<b>101.50</b>	<b>4,248.15</b>	<b>—</b>
Departmental	8,884.90	101.50	4,248.15	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>52,400.00</b>	<b>32,000.00</b>	<b>27,000.00</b>	<b>34,500.00</b>
Loans, general purposes	2,400.00	—	—	9,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	32,000.00	27,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>30,872.29</b>	<b>—</b>	<b>759.09</b>	<b>1,060.48</b>
From sinking funds	25,000.00	—	—	—
All other	5,872.29	—	759.09	1,060.48
<b>Refunds</b>	<b>396.87</b>	<b>428.2</b>	<b>88.61</b>	<b>252.00</b>
<b>Agency, trust, and investment</b>	<b>35,098.76</b>	<b>9,407.92</b>	<b>6,951.20</b>	<b>15,814.56</b>
Taxes and licenses for State	6,399.10	4,752.00	3,981.00	4,881.00
Taxes for county	3,765.85	3,065.61	2,300.75	4,944.04
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	24,933.81	1,590.31	669.45	5,989.52
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$101,401.79	\$60,765.15	\$50,862.54	\$67,410.59
Premiums	—	—	—	—
Municipal indebtedness	52,400.00	32,000.00	27,000.00	34,500.00
Transfers and refunds	31,269.16	428.29	847.70	1,312.48
Agency, trust, and investment	35,098.76	9,407.92	6,951.20	15,814.56
<b>Total receipts</b>	<b>\$220,169.71</b>	<b>\$102,601.36</b>	<b>\$85,661.44</b>	<b>\$119,037.63</b>
Balance on hand, including funds	18,197.10	3,211.82	46,552.80	29,185.65
<b>GRAND TOTAL</b>	<b>\$238,366.81</b>	<b>\$105,813.18</b>	<b>\$131,014.24</b>	<b>\$148,223.28</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Millis POPULATION 1,485	Essex POPULATION 1,478	Cheshire POPULATION 1,476	Sandwich POPULATION 1,458
<b>Maintenance</b>	<b>\$65,203.44</b>	<b>\$55,210.22</b>	<b>\$38,054.79</b>	<b>\$64,536.25</b>
<i>Departmental</i>	<i>59,016.41</i>	<i>54,435.88</i>	<i>37,045.82</i>	<i>64,391.47</i>
General government	2,473.62	3,027.61	2,427.84	7,249.39
Protection of persons and property	11,234.56	3,090.27	144.91	7,624.02
Health and sanitation	2,691.01	719.05	1,000.77	1,936.45
Highways	13,632.89	16,785.23	11,640.15	14,704.25
Charities	1,819.58	3,807.35	1,607.78	3,646.44
Soldiers' benefits	78.00	2,232.00	306.00	834.50
Schools	25,978.34	19,843.28	18,944.15	25,484.52
Libraries	442.51	901.79	236.86	1,673.64
Recreation	15.00	1.00	—	414.20
Pensions	—	—	—	—
Unclassified	650.90	4,028.30	737.36	824.06
<i>Public service enterprises</i>	<i>5,598.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	5,598.55	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>588.48</i>	<i>769.34</i>	<i>1,008.97</i>	<i>139.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>5.00</i>
<b>Interest</b>	<b>7,069.79</b>	<b>979.85</b>	<b>2,977.83</b>	<b>1,286.83</b>
<i>Loans, general purposes</i>	<i>5,384.47</i>	<i>979.85</i>	<i>2,977.83</i>	<i>1,286.83</i>
<i>Loans, public service enterprises</i>	<i>1,685.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>28,553.66</b>	<b>229.00</b>	<b>54,561.67</b>	<b>5,262.58</b>
<i>Departmental</i>	<i>26,353.81</i>	<i>229.00</i>	<i>54,561.67</i>	<i>5,262.58</i>
General government	294.00	—	—	—
Protection of persons and property	3,000.00	—	100.00	—
Health and sanitation	—	—	—	—
Highways	12,071.84	127.50	3,004.10	4,537.58
Charities	—	—	—	—
Schools	10,045.00	101.50	51,457.57	—
Libraries	—	—	—	—
Recreation	842.97	—	—	400.00
Unclassified	—	—	—	325.00
<i>Public service enterprises</i>	<i>2,299.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,299.85	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>85,230.00</b>	<b>34,800.00</b>	<b>24,000.00</b>	<b>32,000.00</b>
<i>From sinking funds</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,230.00</i>	<i>2,800.00</i>	<i>4,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>32,000.00</i>	<i>20,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>30,872.29</b>	<b>—</b>	<b>759.09</b>	<b>1,060.48</b>
<i>To sinking funds from revenue</i>	<i>133.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>30,739.04</i>	<i>—</i>	<i>759.09</i>	<i>1,060.48</i>
<b>Refunds</b>	<b>396.87</b>	<b>428.29</b>	<b>88.61</b>	<b>252.00</b>
<b>Agency, trust, and investment</b>	<b>11,116.65</b>	<b>10,522.52</b>	<b>6,957.57</b>	<b>15,814.56</b>
<i>Taxes and licenses for State</i>	<i>6,399.10</i>	<i>4,752.00</i>	<i>3,981.00</i>	<i>4,881.00</i>
<i>Taxes for county</i>	<i>3,765.85</i>	<i>3,065.61</i>	<i>2,300.75</i>	<i>4,944.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>951.70</i>	<i>2,704.91</i>	<i>675.82</i>	<i>5,989.52</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$72,273.23	\$56,190.07	\$41,032.62	\$65,823.08
Permanent debt (except from sinking funds)	10,230.00	2,800.00	4,000.00	2,000.00
Sinking fund requirements from revenue	133.25	—	—	—
Outlays	28,553.66	229.00	54,561.67	5,262.58
Permanent debt from sinking funds	25,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	32,000.00	20,000.00	30,000.00
Transfers (except to sinking funds) and refunds	31,135.91	428.29	847.70	1,312.48
Agency, trust, and investment	11,116.65	10,522.52	6,957.57	15,814.56
<b>Total payments</b>	<b>\$228,442.70</b>	<b>\$102,169.88</b>	<b>\$127,399.56</b>	<b>\$120,212.70</b>
Balance on hand, including funds	9,924.11	3,643.30	3,614.68	28,010.68
<b>GRAND TOTAL</b>	<b>\$238,366.81</b>	<b>\$105,813.18</b>	<b>\$131,014.24</b>	<b>\$148,223.28</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Brookfield POPULATION 1,437	Shelburne POPULATION 1,436	Sheffield POPULATION 1,435	Buckland POPULATION 1,433
<b>REVENUE.</b>	<b>\$50,037.33</b>	<b>\$73,280.67</b>	<b>\$46,294.23</b>	<b>\$63,510.65</b>
<b>General</b>	<b>43,001.48</b>	<b>54,323.09</b>	<b>45,618.11</b>	<b>59,781.54</b>
Taxes . . . . .	34,718.32	51,850.68	34,189.12	50,833.70
Property, poll, and income	31,922.08	49,669.93	31,044.69	48,506.96
Corporation, bank, etc.	2,796.24	2,180.75	3,144.43	2,326.74
Licenses and permits	14.00	47.00	31.00	47.50
Fines and forfeits	40.52	32.25	235.30	30.75
Grants and gifts	8,228.64	2,393.16	11,162.69	8,869.59
For expenses	8,228.64	2,393.16	11,162.69	8,869.59
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>7,035.85</b>	<b>18,957.58</b>	<b>676.12</b>	<b>3,729.11</b>
Special assessments	91.50	—	—	15.00
To meet expenses	91.50	—	—	—
To meet outlays	—	—	—	15.00
Privileges	—	—	—	—
Departmental	3,286.24	18,457.52	547.81	3,006.57
General government	699.80	1,215.00	81.00	1,010.33
Protection of persons and property	24.55	33.03	57.25	132.55
Health and sanitation	—	—	—	—
Highways	—	80.54	—	—
Charities	1,173.57	128.37	241.47	545.87
Soldiers' benefits	432.00	432.00	138.00	270.00
Schools	606.67	16,566.77	9.17	1,026.82
Libraries	113.50	1.45	20.92	—
Recreation	—	—	—	—
Unclassified	236.15	.36	—	21.00
Public service enterprises	2,111.90	—	—	—
Electric light	—	—	—	—
Water	2,111.90	—	—	—
All other	—	—	—	—
Cemeteries	594.75	—	29.38	—
Interest	951.46	500.06	98.93	707.54
On sinking funds	—	—	—	488.87
On trust and investment funds	498.75	291.00	59.07	—
All other	452.71	209.06	39.86	218.67
<b>NON-REVENUE.</b>	<b>\$26,736.31</b>	<b>\$33,305.05</b>	<b>\$20,014.52</b>	<b>\$23,099.45</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>5,100.00</b>	<b>3,532.58</b>
Departmental	—	—	5,100.00	3,532.58
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>12,000.00</b>	<b>7,000.00</b>	<b>7,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	12,000.00	7,000.00	7,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>4,927.25</b>	<b>78.50</b>	<b>275.00</b>
From sinking funds	—	—	—	—
All other	—	4,927.25	78.50	275.00
<b>Refunds</b>	<b>161.67</b>	<b>60.00</b>	<b>524.70</b>	<b>87.00</b>
<b>Agency, trust, and investment</b>	<b>6,574.64</b>	<b>16,317.80</b>	<b>7,311.32</b>	<b>12,204.87</b>
Taxes and licenses for State	3,837.00	6,231.00	4,449.00	6,488.44
Taxes for county	1,600.00	5,450.55	2,823.65	5,716.43
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,137.64	4,636.25	38.67	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$50,037.33	\$73,280.67	\$51,394.23	\$67,043.23
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	12,000.00	7,000.00	7,000.00
Transfers and refunds	161.67	4,987.25	603.20	362.00
Agency, trust, and investment	6,574.64	16,317.80	7,311.32	12,204.87
<b>Total receipts</b>	<b>\$76,773.64</b>	<b>\$106,585.72</b>	<b>\$66,308.75</b>	<b>\$86,610.10</b>
Balance on hand, including funds	2,393.12	5,503.40	8,146.97	17,374.34
<b>GRAND TOTAL</b>	<b>\$79,166.76</b>	<b>\$112,089.12</b>	<b>\$74,455.72</b>	<b>\$103,984.44</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Brookfield POPULATION 1,437	Shelburne POPULATION 1,436	Sheffield POPULATION 1,435	Buckland POPULATION 1,433
<b>Maintenance</b> . . . . .	<b>\$46,369.57</b>	<b>\$64,203.75</b>	<b>\$45,091.11</b>	<b>\$48,219.62</b>
<i>Departmental</i> . . . . .	<i>43,958.69</i>	<i>64,087.39</i>	<i>45,058.73</i>	<i>48,219.62</i>
General government . . . . .	3,367.95	3,440.77	2,518.98	2,154.70
Protection of persons and property . . . . .	1,385.48	1,608.42	631.84	1,660.00
Health and sanitation . . . . .	780.75	1,475.71	1,391.91	1,347.61
Highways . . . . .	10,361.03	11,995.49	14,855.12	8,719.22
Charities . . . . .	3,279.49	945.82	3,114.90	3,944.43
Soldiers' benefits . . . . .	540.00	432.00	72.00	318.00
Schools . . . . .	22,034.76	42,200.89	21,944.00	28,409.21
Libraries . . . . .	1,831.23	1,290.95	273.78	900.00
Recreation . . . . .	50.00	275.00	—	250.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	328.00	422.34	253.20	516.45
<i>Public service enterprises</i> . . . . .	<i>1,871.93</i>	<i>60.36</i>	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	1,871.93	—	—	—
All other . . . . .	—	60.36	—	—
<i>Cemeteries</i> . . . . .	<i>538.95</i>	<i>56.00</i>	<i>32.38</i>	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>1,190.10</b>	<b>321.33</b>	<b>110.00</b>	<b>1,896.33</b>
<i>Loans, general purposes</i> . . . . .	<i>890.10</i>	<i>321.33</i>	<i>110.00</i>	<i>1,896.33</i>
<i>Loans, public service enterprises</i> . . . . .	<i>300.00</i>	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>682.10</b>	<b>7,656.19</b>	<b>9,195.71</b>	<b>10,138.83</b>
<i>Departmental</i> . . . . .	<i>523.10</i>	<i>7,656.19</i>	<i>9,195.71</i>	<i>10,138.83</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	523.10	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	7,198.99	9,195.71	10,138.83
Charities . . . . .	—	—	—	—
Schools . . . . .	—	457.20	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>159.00</i>	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	159.00	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>22,500.00</b>	<b>12,000.00</b>	<b>7,000.00</b>	<b>9,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>2,500.00</i>	—	—	<i>2,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>20,000.00</i>	<i>12,000.00</i>	<i>7,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>—</b>	<b>4,927.25</b>	<b>78.50</b>	<b>275.00</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	<i>275.00</i>
<i>All other</i> . . . . .	—	<i>4,927.25</i>	<i>78.50</i>	—
<b>Refunds</b> . . . . .	<b>161.67</b>	<b>60.00</b>	<b>524.70</b>	<b>87.00</b>
<b>Agency, trust, and investment</b> . . . . .	<b>6,564.05</b>	<b>11,681.55</b>	<b>7,302.03</b>	<b>12,968.74</b>
<i>Taxes and licenses for State</i> . . . . .	<i>3,837.00</i>	<i>6,231.00</i>	<i>4,449.00</i>	<i>6,488.44</i>
<i>Taxes for county</i> . . . . .	<i>1,600.00</i>	<i>5,450.55</i>	<i>2,823.65</i>	<i>5,716.43</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>1,127.05</i>	—	<i>29.38</i>	<i>763.87</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$47,559.67	\$64,525.08	\$45,201.11	\$50,115.95
Permanent debt (except from sinking funds) . . . . .	2,500.00	—	—	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	275.00
Outlays . . . . .	682.10	7,656.19	9,195.71	10,138.83
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	20,000.00	12,000.00	7,000.00	7,000.00
Transfers (except to sinking funds) and refunds . . . . .	161.67	4,987.25	603.20	87.00
Agency, trust, and investment . . . . .	6,564.05	11,681.55	7,302.03	12,968.74
<b>Total payments</b> . . . . .	<b>\$77,467.49</b>	<b>\$100,850.07</b>	<b>\$69,302.05</b>	<b>\$82,585.52</b>
Balance on hand, including funds . . . . .	1,699.27	11,239.05	5,153.67	21,398.92
<b>GRAND TOTAL</b> . . . . .	<b>\$79,166.76</b>	<b>\$112,089.12</b>	<b>\$74,455.72</b>	<b>\$103,984.44</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Huntington POPULATION 1,425	Lakeville POPULATION 1,419	Marshfield POPULATION 1,379	Plainville POPULATION 1,365
<b>REVENUE.</b>	<b>\$50,705.48</b>	<b>\$38,959.90</b>	<b>\$119,504.28</b>	<b>\$46,782.05</b>
<b>General</b>	<b>40,377.20</b>	<b>37,126.69</b>	<b>112,710.63</b>	<b>39,823.73</b>
Taxes . . . . .	33,417.09	28,664.53	110,656.06	34,761.64
Property, poll, and income	30,380.21	27,582.73	108,590.26	30,610.00
Corporation, bank, etc.	3,036.88	1,081.80	2,065.80	4,151.64
Licenses and permits	19.00	35.00	782.40	52.00
Fines and forfeits	135.00	50.00	234.26	25.00
Grants and gifts	6,806.11	8,377.16	1,037.91	4,985.09
For expenses	6,806.11	8,377.16	1,037.91	4,985.09
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>10,328.28</b>	<b>1,833.21</b>	<b>6,793.65</b>	<b>6,958.32</b>
Special assessments	—	248.70	1,415.60	335.75
To meet expenses	—	248.70	1,415.60	335.75
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	7,956.57	1,289.11	3,111.66	2,022.86
General government	540.00	—	330.25	149.20
Protection of persons and property	43.36	415.61	724.21	531.45
Health and sanitation	—	—	—	—
Highways	345.96	637.15	98.00	203.40
Charities	3,313.17	17.50	302.21	733.14
Soldiers' benefits	216.00	198.00	1,260.00	360.00
Schools	2,996.23	16.50	350.54	10.50
Libraries	31.92	4.35	36.45	34.57
Recreation	—	—	—	—
Unclassified	469.93	—	10.00	—
Public service enterprises	—	—	—	4,155.91
Electric light	—	—	—	—
Water	—	—	—	4,155.91
All other	—	—	—	—
Cemeteries	—	—	117.50	—
Interest	2,371.71	295.40	2,148.89	444.40
On sinking funds	—	—	—	—
On trust and investment funds	1,422.30	—	637.50	36.81
All other	949.41	295.40	1,511.39	407.59
<b>NON-REVENUE.</b>	<b>\$33,112.38</b>	<b>\$16,948.53</b>	<b>\$99,220.01</b>	<b>\$42,280.41</b>
<b>Offsets to outlays</b>	<b>1,167.85</b>	—	—	—
Departmental	1,167.85	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>24,000.00</b>	<b>10,000.00</b>	<b>85,000.00</b>	<b>32,000.00</b>
Loans, general purposes	—	—	35,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	24,000.00	10,000.00	50,000.00	32,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>342.85</b>	—	<b>637.50</b>	<b>75.00</b>
From sinking funds	—	—	—	—
All other	342.85	—	637.50	75.00
<b>Refunds</b>	<b>870.11</b>	<b>99.82</b>	<b>388.72</b>	<b>259.87</b>
<b>Agency, trust, and investment</b>	<b>6,731.57</b>	<b>6,848.71</b>	<b>13,193.79</b>	<b>9,945.54</b>
Taxes and licenses for State	3,920.92	3,969.00	7,671.00	4,836.67
Taxes for county	2,392.04	2,468.90	5,452.13	2,847.65
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	418.61	410.81	70.66	2,261.62
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$51,573.33	\$38,959.90	\$119,504.28	\$46,782.05
Premiums	—	—	—	—
Municipal indebtedness	24,000.00	10,000.00	85,000.00	32,000.00
Transfers and refunds	1,212.96	99.82	1,026.22	334.87
Agency, trust, and investment	6,731.57	6,848.71	13,193.79	9,945.54
<b>Total receipts</b>	<b>\$83,817.86</b>	<b>\$55,908.43</b>	<b>\$218,724.29</b>	<b>\$89,062.46</b>
Balance on hand, including funds	5,319.67	12,553.44	15,917.64	4,150.11
<b>GRAND TOTAL</b>	<b>\$89,137.53</b>	<b>\$68,461.87</b>	<b>\$234,641.93</b>	<b>\$93,212.57</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Huntington POPULATION 1,425	Lakeville POPULATION 1,419	Marshfield POPULATION 1,379	Plainville POPULATION 1,365
<b>Maintenance</b>	<b>\$42,304.04</b>	<b>\$34,515.57</b>	<b>\$94,658.81</b>	<b>\$43,991.15</b>
<i>Departmental</i>	<i>42,301.04</i>	<i>34,515.57</i>	<i>94,427.81</i>	<i>41,322.81</i>
General government	3,620.59	1,736.83	7,364.49	2,172.79
Protection of persons and property	1,995.37	1,945.25	10,084.34	4,580.46
Health and sanitation	569.70	1,051.81	2,989.13	1,314.04
Highways	10,551.97	8,861.18	39,556.05	7,661.37
Charities	1,810.22	865.70	4,872.11	2,401.10
Soldiers' benefits	216.00	150.00	1,088.00	300.00
Schools	22,462.48	18,849.84	25,763.81	21,403.86
Libraries	346.96	721.36	785.27	852.03
Recreation	212.28	—	25.00	—
Pensions	—	—	—	—
Unclassified	515.47	333.60	1,899.61	637.16
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,668.34</i>
Electric light	—	—	—	—
Water	—	—	—	2,668.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>231.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>3.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,344.10</b>	<b>427.00</b>	<b>2,151.58</b>	<b>1,721.83</b>
<i>Loans, general purposes</i>	<i>1,344.10</i>	<i>427.00</i>	<i>2,151.58</i>	<i>851.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>870.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>480.53</b>	<b>—</b>	<b>47,239.27</b>	<b>3,476.20</b>
<i>Departmental</i>	<i>480.53</i>	<i>—</i>	<i>47,239.27</i>	<i>1,976.20</i>
General government	—	—	50.00	—
Protection of persons and property	—	—	1,072.00	—
Health and sanitation	—	—	—	—
Highways	480.53	—	1,136.60	1,976.20
Charities	—	—	9,747.33	—
Schools	—	—	35,233.34	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>
Electric light	—	—	—	—
Water	—	—	—	1,500.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>30,200.00</b>	<b>13,700.00</b>	<b>56,000.00</b>	<b>32,400.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,200.00</i>	<i>3,700.00</i>	<i>1,600.00</i>	<i>3,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>10,000.00</i>	<i>50,000.00</i>	<i>29,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>342.85</b>	<b>—</b>	<b>637.50</b>	<b>75.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>342.85</i>	<i>—</i>	<i>637.50</i>	<i>75.00</i>
<b>Refunds</b>	<b>870.11</b>	<b>99.82</b>	<b>388.72</b>	<b>259.87</b>
<b>Agency, trust, and investment</b>	<b>7,489.42</b>	<b>6,848.71</b>	<b>13,123.13</b>	<b>8,331.64</b>
<i>Taxes and licenses for State</i>	<i>3,920.92</i>	<i>3,969.00</i>	<i>7,671.00</i>	<i>4,836.67</i>
<i>Taxes for county</i>	<i>2,392.04</i>	<i>2,468.90</i>	<i>5,452.13</i>	<i>2,847.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,176.46</i>	<i>410.81</i>	<i>—</i>	<i>647.72</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$43,648.14	\$34,942.57	\$96,810.39	\$45,712.98
Permanent debt (except from sinking funds)	2,200.00	3,700.00	<sup>1</sup> 6,000.00	3,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	480.53	—	47,239.27	3,476.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	10,000.00	50,000.00	29,000.00
Transfers (except to sinking funds) and refunds	1,212.96	99.82	1,026.22	334.87
Agency, trust, and investment	7,489.42	6,848.71	13,123.13	8,331.64
<b>Total payments</b>	<b>\$83,031.05</b>	<b>\$55,591.10</b>	<b>\$214,199.01</b>	<b>\$90,255.69</b>
Balance on hand, including funds	6,106.48	12,870.77	20,442.92	2,966.88
<b>GRAND TOTAL</b>	<b>\$89,137.53</b>	<b>\$68,461.87</b>	<b>\$234,641.93</b>	<b>\$93,212.57</b>

<sup>1</sup> Includes \$2,000 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bedford POPULATION 1,362	Pembroke POPULATION 1,358	Westwood POPULATION 1,358	Norwell POPULATION 1,348
<b>REVENUE.</b>	<b>\$97,101.79</b>	<b>\$64,203.37</b>	<b>\$96,167.60</b>	<b>\$69,482.36</b>
<b>General</b>	<b>83,469.92</b>	<b>55,877.34</b>	<b>90,383.24</b>	<b>65,953.00</b>
<i>Taxes</i>	<i>78,891.88</i>	<i>51,317.39</i>	<i>87,027.06</i>	<i>56,618.69</i>
Property, poll, and income	76,507.36	48,759.18	81,999.99	55,016.12
Corporation, bank, etc.	2,384.52	2,558.21	5,027.07	1,602.57
<i>Licenses and permits</i>	<i>55.62</i>	<i>157.00</i>	<i>35.60</i>	<i>28.00</i>
<i>Fines and forfeits</i>	<i>258.55</i>	<i>154.07</i>	<i>10.00</i>	<i>205.68</i>
<i>Grants and gifts</i>	<i>4,263.87</i>	<i>4,248.88</i>	<i>3,310.68</i>	<i>9,100.63</i>
For expenses	4,263.87	4,248.88	3,310.68	9,053.83
For outlays	—	—	—	46.80
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>13,631.87</b>	<b>8,326.03</b>	<b>5,784.36</b>	<b>3,529.36</b>
<i>Special assessments</i>	<i>1,031.40</i>	<i>348.99</i>	—	—
To meet expenses	1,031.40	348.99	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	4.00
<i>Departmental</i>	<i>2,310.43</i>	<i>5,850.04</i>	<i>4,139.66</i>	<i>2,055.33</i>
General government	527.20	4.39	196.00	—
Protection of persons and property	404.06	1,909.23	251.40	297.17
Health and sanitation	188.25	124.80	—	214.08
Highways	553.00	—	381.38	—
Charities	—	2,552.00	1,910.25	305.52
Soldiers' benefits	144.00	828.00	216.00	1,170.00
Schools	.55	431.62	1,124.50	68.56
Libraries	73.37	—	10.00	—
Recreation	—	—	—	—
Unclassified	420.00	—	50.13	—
<i>Public service enterprises</i>	<i>5,466.31</i>	<i>157.22</i>	—	—
Electric light	—	—	—	—
Water	5,466.31	—	—	—
All other	—	157.22	—	—
<i>Cemeteries</i>	<i>1,179.15</i>	<i>301.83</i>	—	26.50
<i>Interest</i>	<i>3,644.58</i>	<i>1,667.95</i>	<i>1,644.70</i>	<i>1,443.53</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,222.51	606.96	942.29	298.58
All other	2,422.07	1,060.99	702.41	1,144.95
<b>NON-REVENUE.</b>	<b>\$57,058.81</b>	<b>\$58,823.63</b>	<b>\$73,340.08</b>	<b>\$82,719.67</b>
<b>Offsets to outlays</b>	<b>1,500.72</b>	<b>8,400.00</b>	<b>25,483.52</b>	<b>11,710.00</b>
<i>Departmental</i>	—	8,400.00	25,483.52	11,710.00
<i>Public service enterprises</i>	1,500.72	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>38,000.00</b>	<b>35,000.00</b>	<b>60,000.00</b>
<i>Loans, general purposes</i>	—	23,000.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	40,000.00	15,000.00	35,000.00	60,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,275.04</b>	<b>350.00</b>	<b>—</b>	<b>253.78</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,275.04	350.00	—	253.78
<b>Refunds</b>	<b>72.62</b>	<b>276.10</b>	<b>219.04</b>	<b>3,092.09</b>
<b>Agency, trust, and investment</b>	<b>14,210.43</b>	<b>11,797.53</b>	<b>12,637.52</b>	<b>7,663.80</b>
<i>Taxes and licenses for State</i>	6,201.63	4,386.00	7,336.87	4,587.00
<i>Taxes for county</i>	3,027.73	2,777.61	4,500.65	2,777.51
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,981.17	4,634.02	800.00	299.29
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$98,602.51	\$72,603.37	\$121,651.12	\$81,192.36
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	38,000.00	35,000.00	60,000.00
Transfers and refunds	1,347.66	626.10	219.04	3,345.87
Agency, trust, and investment	14,210.43	11,797.53	12,637.52	7,663.80
<b>Total receipts</b>	<b>\$154,160.60</b>	<b>\$123,027.00</b>	<b>\$169,507.68</b>	<b>\$152,202.03</b>
<i>Balance on hand, including funds</i>	<i>30,915.99</i>	<i>3,691.01</i>	<i>23,488.45</i>	<i>10,581.19</i>
<b>GRAND TOTAL</b>	<b>\$185,076.59</b>	<b>\$126,718.01</b>	<b>\$192,996.13</b>	<b>\$162,783.22</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Bedford POPULATION 1,362	Pembroke POPULATION 1,358	Westwood POPULATION 1,358	Norwell POPULATION 1,348
<b>Maintenance</b>	<b>\$73,577.97</b>	<b>\$52,453.24</b>	<b>\$80,203.54</b>	<b>\$57,036.54</b>
<i>Departmental</i>	<i>69,753.47</i>	<i>52,090.41</i>	<i>79,663.91</i>	<i>56,895.34</i>
General government	5,510.91	3,866.15	7,891.07	2,996.52
Protection of persons and property	9,738.54	4,167.38	6,905.68	3,314.08
Health and sanitation	3,809.78	1,494.34	1,654.66	2,758.62
Highways	16,925.72	13,691.33	21,558.88	16,430.95
Charities	2,035.65	4,605.64	2,078.78	3,843.65
Soldiers' benefits	144.00	840.00	308.05	1,251.00
Schools	28,920.78	22,070.90	36,300.88	24,560.65
Libraries	979.34	418.72	1,107.27	250.00
Recreation	8.20	—	1,370.14	216.75
Pensions	—	—	—	—
Unclassified	1,680.55	935.95	488.50	1,273.12
<i>Public service enterprises</i>	<i>2,339.48</i>	<i>61.00</i>	—	—
Electric light	—	—	—	—
Water	2,339.48	—	—	—
All other	—	61.00	—	—
<i>Cemeteries</i>	<i>1,485.02</i>	<i>301.83</i>	<i>469.29</i>	<i>141.20</i>
<i>Administration of trust funds</i>	—	—	<i>70.34</i>	—
<b>Interest</b>	<b>3,561.30</b>	<b>1,622.25</b>	<b>1,556.69</b>	<b>4,736.16</b>
<i>Loans, general purposes</i>	<i>958.60</i>	<i>1,622.25</i>	<i>1,556.69</i>	<i>4,736.16</i>
<i>Loans, public service enterprises</i>	<i>2,602.70</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>7,952.33</b>	<b>36,802.79</b>	<b>34,697.91</b>	<b>14,581.01</b>
<i>Departmental</i>	<i>756.80</i>	<i>36,802.79</i>	<i>34,697.91</i>	<i>14,581.01</i>
General government	—	—	—	—
Protection of persons and property	394.00	—	5,000.00	93.60
Health and sanitation	—	—	—	—
Highways	362.80	13,613.21	29,697.91	5,123.57
Charities	—	—	—	—
Schools	—	23,171.28	—	9,363.84
Libraries	—	18.30	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,195.53</i>	—	—	—
Electric light	—	—	—	—
Water	7,195.53	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>66,400.00</b>	<b>22,000.00</b>	<b>38,124.97</b>	<b>70,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>6,400.00</i>	<i>17,000.00</i>	<i>3,124.97</i>	<i>210,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>15,000.00</i>	<i>35,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,275.04</b>	<b>350.00</b>	<b>—</b>	<b>253.78</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,275.04</i>	<i>350.00</i>	—	<i>253.78</i>
<b>Refunds</b>	<b>72.62</b>	<b>276.10</b>	<b>219.04</b>	<b>3,092.09</b>
<b>Agency, trust, and investment</b>	<b>11,565.01</b>	<b>11,466.51</b>	<b>13,325.74</b>	<b>7,775.35</b>
<i>Taxes and licenses for State</i>	<i>6,201.53</i>	<i>4,386.00</i>	<i>7,336.87</i>	<i>4,587.00</i>
<i>Taxes for county</i>	<i>3,027.73</i>	<i>2,777.51</i>	<i>4,500.65</i>	<i>2,777.51</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,335.75</i>	<i>4,303.00</i>	<i>1,488.22</i>	<i>410.84</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$77,139.27	\$54,075.49	\$81,760.23	\$61,772.70
Permanent debt (except from sinking funds)	6,400.00	17,000.00	3,124.97	210,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,952.33	36,802.79	34,697.91	14,581.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	15,000.00	35,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,347.66	626.10	219.04	3,345.87
Agency, trust, and investment	11,565.01	11,466.51	13,325.74	7,775.35
<b>Total payments</b>	<b>\$164,404.27</b>	<b>\$124,970.89</b>	<b>\$168,127.89</b>	<b>\$157,974.93</b>
Balance on hand, including funds	20,672.32	1,747.12	24,868.24	4,808.29
<b>GRAND TOTAL</b>	<b>\$185,076.59</b>	<b>\$126,718.01</b>	<b>\$192,996.13</b>	<b>\$162,783.22</b>

<sup>1</sup> Includes \$4,000 paid from reimbursements from county for highway construction.<sup>2</sup> Includes \$2,000 paid to the county for debt incurred for bridge purposes.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
<b>REVENUE.</b>	<b>\$56,569.53</b>	<b>\$158,706.61</b>	<b>\$63,318.72</b>	<b>\$48,577.77</b>
<b>General</b>	<b>50,112.00</b>	<b>139,960.80</b>	<b>48,514.37</b>	<b>44,535.92</b>
<i>Taxes</i>	<i>37,826.11</i>	<i>137,075.43</i>	<i>36,642.71</i>	<i>41,307.17</i>
Property, poll, and income	35,982.53	128,084.94	35,107.93	31,726.11
Corporation, bank, etc.	1,843.58	8,990.49	1,534.78	9,581.06
<i>Licenses and permits</i>	<i>40.00</i>	<i>359.00</i>	<i>87.00</i>	<i>153.00</i>
<i>Fines and forfeits</i>	<i>203.80</i>	<i>1,704.00</i>	<i>364.00</i>	<i>64.00</i>
<i>Grants and gifts</i>	<i>12,042.09</i>	<i>822.37</i>	<i>11,420.66</i>	<i>3,011.75</i>
For expenses	12,042.09	822.37	11,420.66	3,011.75
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>6,457.53</b>	<b>18,745.81</b>	<b>14,804.35</b>	<b>4,041.85</b>
<i>Special assessments</i>	<i>491.09</i>	—	<i>63.67</i>	<i>852.63</i>
To meet expenses	462.09	—	53.57	852.63
To meet outlays	29.00	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>1,127.90</i>	<i>2,892.58</i>	<i>924.39</i>	<i>2,998.57</i>
General government	351.50	156.95	11.00	13.00
Protection of persons and property	126.13	29.05	488.00	697.38
Health and sanitation	—	247.07	—	—
Highways	—	98.85	—	1.00
Charities	156.42	—	—	894.24
Soldiers' benefits	336.00	72.00	374.00	1,386.00
Schools	53.37	198.29	—	6.95
Libraries	16.47	53.58	51.39	—
Recreation	88.01	—	—	—
Unclassified	—	2,036.79	—	—
<i>Public service enterprises</i>	—	<i>12,850.34</i>	<i>10,206.47</i>	—
Electric light	—	—	10,206.47	—
Water	—	12,850.34	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>333.50</i>	<i>173.00</i>	<i>903.17</i>	—
<i>Interest</i>	<i>4,505.04</i>	<i>2,829.89</i>	<i>2,716.75</i>	<i>190.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,092.19	211.88	2,264.99	—
All other	412.85	2,618.01	451.76	190.65
<b>NON-REVENUE.</b>	<b>\$69,902.58</b>	<b>\$100,710.40</b>	<b>\$32,959.27</b>	<b>\$47,297.16</b>
<b>Offsets to outlays</b>	<b>5,844.66</b>	<b>346.30</b>	<b>4,090.00</b>	—
<i>Departmental</i>	<i>5,844.66</i>	<i>346.30</i>	<i>4,000.00</i>	—
<i>Public service enterprises</i>	—	—	<i>90.00</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>39,518.50</b>	<b>80,000.00</b>	<b>19,000.00</b>	<b>35,600.00</b>
<i>Loans, general purposes</i>	<i>4,500.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	<i>6,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>80,000.00</i>	<i>13,000.00</i>	<i>35,600.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>18.50</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,216.93</b>	—	<b>2,323.31</b>	—
<i>From sinking funds</i>	—	—	—	—
All other	1,216.93	—	2,323.31	—
<b>Refunds</b>	<b>7.00</b>	<b>293.98</b>	<b>423.72</b>	<b>347.46</b>
<b>Agency, trust, and investment</b>	<b>23,315.49</b>	<b>20,070.12</b>	<b>7,122.24</b>	<b>11,349.70</b>
<i>Taxes and licenses for State</i>	<i>3,927.00</i>	<i>11,053.70</i>	<i>4,447.95</i>	<i>6,467.44</i>
<i>Taxes for county</i>	<i>1,600.00</i>	<i>8,969.74</i>	<i>1,964.00</i>	<i>4,882.26</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>17,788.49</i>	<i>46.68</i>	<i>710.29</i>	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$62,414.19	\$159,052.91	\$67,408.72	\$48,577.77
Premiums	—	—	—	—
Municipal indebtedness	39,518.50	80,000.00	19,000.00	35,600.00
Transfers and refunds	1,223.93	293.98	2,747.03	347.46
Agency, trust, and investment	23,315.49	20,070.12	7,122.24	11,349.70
<b>Total receipts</b>	<b>\$126,472.11</b>	<b>\$259,417.01</b>	<b>\$96,277.99</b>	<b>\$95,874.93</b>
Balance on hand, including funds	2,134.20	31,315.17	20,366.85	3.66
<b>GRAND TOTAL</b>	<b>\$128,606.31</b>	<b>\$290,732.18</b>	<b>\$116,644.84</b>	<b>\$95,878.59</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Westminster POPULATION 1,343	Nahant POPULATION 1,318	Sterling POPULATION 1,305	Newbury POPULATION 1,303
<b>Maintenance</b>	<b>\$50,510.43</b>	<b>\$143,720.87</b>	<b>\$60,306.23</b>	<b>\$49,847.73</b>
<i>Departmental</i>	<i>49,579.70</i>	<i>133,214.67</i>	<i>51,649.71</i>	<i>49,822.73</i>
General government	3,064.72	11,288.24	2,635.05	1,955.38
Protection of persons and property	3,127.92	30,236.84	3,996.39	3,404.55
Health and sanitation	791.52	13,137.72	1,040.07	1,333.00
Highways	15,335.17	31,807.51	18,561.43	16,059.11
Charities	1,157.75	51.17	1,989.59	3,604.78
Soldiers' benefits	611.06	462.00	456.00	1,218.00
Schools	23,499.17	33,771.34	20,502.06	21,147.74
Libraries	1,372.76	5,509.12	1,077.26	200.00
Recreation	14.50	2,226.36	16.00	5.33
Pensions	—	1,897.08	—	—
Unclassified	575.13	2,827.29	1,375.86	294.84
<i>Public service enterprises</i>	<i>5.25</i>	<i>8,673.03</i>	<i>7,033.23</i>	<i>—</i>
Electric light	—	—	7,033.23	—
Water	—	8,562.28	—	—
All other	5.25	10.75	—	—
<i>Cemeteries</i>	<i>925.48</i>	<i>1,933.17</i>	<i>1,623.29</i>	<i>25.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>830.33</b>	<b>5,872.31</b>	<b>656.51</b>	<b>2,198.54</b>
<i>Loans, general purposes</i>	<i>830.33</i>	<i>5,427.16</i>	<i>400.14</i>	<i>2,198.54</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,445.15</i>	<i>256.37</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>11,871.61</b>	<b>6,203.95</b>	<b>15,164.09</b>	<b>235.00</b>
<i>Departmental</i>	<i>11,871.61</i>	<i>4,729.69</i>	<i>7,512.19</i>	<i>235.00</i>
General government	—	—	1,267.00	—
Protection of persons and property	473.42	350.20	525.00	235.00
Health and sanitation	—	200.00	—	—
Highways	10,591.89	4,179.49	4,995.19	—
Charities	—	—	—	—
Schools	473.30	—	—	—
Libraries	—	—	—	—
Recreation	333.00	—	—	—
Unclassified	—	—	725.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,474.26</i>	<i>7,651.90</i>	<i>—</i>
Electric light	—	—	7,651.90	—
Water	—	1,474.26	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>25,766.66</b>	<b>82,623.32</b>	<b>16,750.00</b>	<b>31,703.14</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,623.32</i>	<i>3,750.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>80,000.00</i>	<i>13,000.00</i>	<i>21,600.00</i>
<i>Warrants or orders, previous years</i>	<i>3,766.66</i>	<i>—</i>	<i>—</i>	<i>1,103.14</i>
<b>Transfers</b>	<b>1,216.93</b>	<b>—</b>	<b>2,323.31</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,216.93</i>	<i>—</i>	<i>2,323.31</i>	<i>—</i>
<b>Refunds</b>	<b>7.00</b>	<b>293.98</b>	<b>423.72</b>	<b>347.46</b>
<b>Agency, trust, and investment</b>	<b>22,155.90</b>	<b>20,282.00</b>	<b>7,326.38</b>	<b>11,349.70</b>
<i>Taxes and licenses for State</i>	<i>3,927.00</i>	<i>11,053.70</i>	<i>4,447.95</i>	<i>6,467.44</i>
<i>Taxes for county</i>	<i>1,600.00</i>	<i>8,969.74</i>	<i>1,964.00</i>	<i>4,882.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,628.90</i>	<i>258.56</i>	<i>914.43</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$51,340.76	\$149,593.18	\$60,962.74	\$52,046.27
Permanent debt (except from sinking funds)	—	2,623.32	3,750.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,871.61	6,203.95	15,164.09	235.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,766.66	80,000.00	13,000.00	22,703.14
Transfers (except to sinking funds) and refunds	1,223.93	293.98	2,747.03	347.46
Agency, trust, and investment	22,155.90	20,282.00	7,326.38	11,349.70
<b>Total payments</b>	<b>\$112,358.86</b>	<b>\$258,996.43</b>	<b>\$102,950.24</b>	<b>\$95,681.57</b>
Balance on hand, including funds	16,247.45	31,735.75	13,694.60	197.02
<b>GRAND TOTAL</b>	<b>\$128,606.31</b>	<b>\$290,732.18</b>	<b>\$116,644.84</b>	<b>\$95,878.59</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
<b>REVENUE.</b>	<b>\$50,053.14</b>	<b>\$51,723.29</b>	<b>\$39,901.86</b>	<b>\$122,716.51</b>
<b>General</b>	<b>46,361.80</b>	<b>46,737.11</b>	<b>38,180.54</b>	<b>102,673.21</b>
<i>Taxes</i>	<i>33,002.96</i>	<i>41,997.22</i>	<i>29,173.50</i>	<i>101,092.82</i>
Property, poll, and income	30,570.87	28,348.35	28,776.30	98,949.90
Corporation, bank, etc.	2,432.09	13,648.87	397.20	2,142.92
<i>Licenses and permits</i>	<i>1.00</i>	<i>—</i>	<i>15.00</i>	<i>357.00</i>
<i>Fines and forfeits</i>	<i>389.62</i>	<i>329.80</i>	<i>50.00</i>	<i>115.00</i>
<i>Grants and gifts</i>	<i>12,968.22</i>	<i>4,410.09</i>	<i>8,942.04</i>	<i>1,108.39</i>
For expenses	9,968.22	4,410.09	8,942.04	926.75
For outlays	3,000.00	—	—	181.64
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>3,691.34</b>	<b>4,986.18</b>	<b>1,721.32</b>	<b>20,043.30</b>
<i>Special assessments</i>	<i>—</i>	<i>643.61</i>	<i>31.00</i>	<i>—</i>
To meet expenses	—	—	31.00	—
To meet outlays	—	643.61	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>430.80</i>
<i>Departmental</i>	<i>3,438.43</i>	<i>3,693.08</i>	<i>908.46</i>	<i>7,065.71</i>
General government	312.00	762.35	—	192.00
Protection of persons and property	33.51	105.13	59.50	663.47
Health and sanitation	—	4.00	—	2,671.41
Highways	—	662.01	211.16	758.40
Charities	113.98	1,909.87	588.55	807.20
Soldiers' benefits	144.00	48.00	—	466.00
Schools	2,771.23	190.15	37.60	1,371.60
Libraries	63.71	4.00	6.40	—
Recreation	—	—	—	46.65
Unclassified	—	7.57	5.25	88.98
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,106.03</i>
Electric light	—	—	—	—
Water	—	—	—	11,106.03
All other	—	—	—	—
<i>Cemeteries</i>	<i>130.00</i>	<i>21.50</i>	<i>286.37</i>	<i>—</i>
<i>Interest</i>	<i>122.91</i>	<i>637.99</i>	<i>495.49</i>	<i>1,440.76</i>
On sinking funds	—	272.79	—	—
On trust and investment funds	34.86	—	356.92	—
All other	88.05	355.20	138.57	1,440.76
<b>NON-REVENUE.</b>	<b>\$49,675.65</b>	<b>\$11,345.36</b>	<b>\$22,043.14</b>	<b>\$82,794.72</b>
<b>Offsets to outlays</b>	<b>3,400.00</b>	<b>—</b>	<b>250.00</b>	<b>—</b>
<i>Departmental</i>	<i>3,400.00</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>40,267.55</b>	<b>—</b>	<b>15,000.00</b>	<b>67,117.58</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>37,870.00</i>	<i>—</i>	<i>15,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>2,397.55</i>	<i>—</i>	<i>—</i>	<i>2,117.58</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>320.74</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>320.74</i>
<b>Refunds</b>	<b>176.30</b>	<b>428.72</b>	<b>72.12</b>	<b>182.34</b>
<b>Agency, trust, and investment</b>	<b>5,831.80</b>	<b>10,916.64</b>	<b>6,721.02</b>	<b>15,174.06</b>
<i>Taxes and licenses for State</i>	<i>4,089.00</i>	<i>5,793.41</i>	<i>2,956.30</i>	<i>8,157.00</i>
<i>Taxes for county</i>	<i>1,179.04</i>	<i>5,051.73</i>	<i>2,392.92</i>	<i>5,863.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>563.76</i>	<i>71.50</i>	<i>1,371.80</i>	<i>1,000.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>153.45</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$53,453.14	\$51,723.29	\$40,151.86	\$122,716.51
Premiums	—	—	—	—
Municipal indebtedness	40,267.55	—	15,000.00	67,117.58
Transfers and refunds	176.30	428.72	72.12	503.08
Agency, trust, and investment	5,831.80	10,916.64	6,721.02	15,174.06
<b>Total receipts</b>	<b>\$99,728.79</b>	<b>\$63,068.65</b>	<b>\$61,945.00</b>	<b>\$205,511.23</b>
<i>Balance on hand, including funds</i>	<i>12,429.27</i>	<i>20,909.38</i>	<i>6,374.36</i>	<i>15,640.20</i>
<b>GRAND TOTAL</b>	<b>\$112,158.06</b>	<b>\$83,978.03</b>	<b>\$68,319.36</b>	<b>\$221,151.43</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Chester POPULATION 1,302	Erving POPULATION 1,295	Sunderland POPULATION 1,289	Marion POPULATION 1,288
<b>Maintenance</b>	<b>\$48,147.94</b>	<b>\$42,073.22</b>	<b>\$35,745.17</b>	<b>\$89,669.20</b>
<i>Departmental</i>	<i>48,047.44</i>	<i>42,016.97</i>	<i>35,584.37</i>	<i>84,339.79</i>
General government	3,576.40	3,639.98	1,307.12	9,283.32
Protection of persons and property	602.64	1,114.83	494.99	8,314.38
Health and sanitation	978.88	984.64	656.05	7,869.67
Highways	14,194.70	5,783.35	7,721.74	21,986.69
Charities	3,167.39	3,223.02	1,764.00	3,182.15
Soldiers' benefits	216.00	246.00	—	630.00
Schools	24,049.23	24,556.75	22,300.54	30,189.98
Libraries	730.26	738.33	806.67	300.00
Recreation	—	—	5.00	1,266.43
Pensions	—	—	—	266.00
Unclassified	531.94	1,730.07	328.26	1,051.17
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,229.17</i>
Electric light	—	—	—	—
Water	—	—	—	5,187.08
All other	—	—	—	42.09
<i>Cemeteries</i>	<i>100.50</i>	<i>56.25</i>	<i>360.80</i>	<i>100.24</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,701.03</b>	<b>570.00</b>	<b>3,180.80</b>	<b>3,957.50</b>
<i>Loans, general purposes</i>	<i>2,701.03</i>	<i>570.00</i>	<i>3,180.80</i>	<i>1,437.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,520.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>22,124.97</b>	<b>8,344.44</b>	<b>829.50</b>	<b>17,885.43</b>
<i>Departmental</i>	<i>22,124.97</i>	<i>8,344.44</i>	<i>829.50</i>	<i>9,935.90</i>
General government	—	1,223.47	—	1,681.37
Protection of persons and property	—	—	100.00	—
Health and sanitation	—	1,129.33	61.60	741.64
Highways	3,949.62	3,571.19	—	7,214.89
Charities	—	—	—	—
Schools	16,474.43	2,420.45	667.90	298.00
Libraries	315.02	—	—	—
Recreation	—	—	—	—
Unclassified	1,385.90	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,949.53</i>
Electric light	—	—	—	—
Water	—	—	—	7,949.53
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>31,050.00</b>	<b>2,000.00</b>	<b>19,450.00</b>	<b>63,250.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,550.00</i>	<i>2,000.00</i>	<i>4,450.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,500.00</i>	<i>—</i>	<i>15,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>320.74</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>320.74</i>
<b>Refunds</b>	<b>176.30</b>	<b>428.72</b>	<b>72.12</b>	<b>182.34</b>
<b>Agency, trust, and investment</b>	<b>5,551.64</b>	<b>11,189.43</b>	<b>6,724.19</b>	<b>15,174.06</b>
<i>Taxes and licenses for State</i>	<i>4,089.00</i>	<i>5,793.41</i>	<i>2,956.30</i>	<i>8,157.00</i>
<i>Taxes for county</i>	<i>1,179.04</i>	<i>5,061.73</i>	<i>2,392.92</i>	<i>5,863.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>283.60</i>	<i>344.29</i>	<i>1,374.97</i>	<i>1,000.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>153.45</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$50,848.97	\$42,643.22	\$38,925.97	\$93,626.70
Permanent debt (except from sinking funds)	3,550.00	2,000.00	4,450.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,124.97	8,344.44	829.50	17,885.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,500.00	—	15,000.00	55,000.00
Transfers (except to sinking funds) and refunds	176.30	428.72	72.12	503.08
Agency, trust, and investment	5,551.64	11,189.43	6,724.19	15,174.06
<b>Total payments</b>	<b>\$109,751.88</b>	<b>\$64,605.81</b>	<b>\$66,001.78</b>	<b>\$190,439.27</b>
Balance on hand, including funds	2,406.18	19,372.22	2,317.58	30,712.16
<b>GRAND TOTAL</b>	<b>\$112,158.06</b>	<b>\$83,978.03</b>	<b>\$68,319.36</b>	<b>\$221,151.43</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisett POPULATION 1,277
<b>REVENUE.</b>	<b>\$75,342.28</b>	<b>\$49,508.67</b>	<b>\$84,801.46</b>	<b>\$74,253.10</b>
<b>General</b>	<b>68,440.29</b>	<b>40,702.53</b>	<b>59,464.02</b>	<b>61,653.32</b>
Taxes . . . . .	56,664.39	36,281.91	52,355.43	56,448.22
Property, poll, and income	55,553.22	34,027.50	50,373.07	55,037.80
Corporation, bank, etc.	1,111.17	1,254.41	1,982.36	1,410.42
Licenses and permits	102.00	7.00	38.00	152.50
Fines and forfeits	564.50	20.60	91.78	740.00
Grants and gifts	11,109.40	5,393.02	6,978.81	4,312.60
For expenses	9,109.40	5,393.02	6,543.81	4,312.60
For outlays	2,000.00	—	435.00	—
All other	—	—	—	—
<b>Commercial</b>	<b>6,901.99</b>	<b>8,806.14</b>	<b>25,337.44</b>	<b>12,599.78</b>
Special assessments	608.15	73.25	1,236.36	—
To meet expenses	608.15	73.25	917.95	—
To meet outlays	—	—	318.41	—
Privileges	—	—	—	179.48
Departmental	3,070.15	3,844.07	1,787.69	2,548.66
General government	225.83	582.95	322.50	544.38
Protection of persons and property	904.45	25.93	44.81	27.00
Health and sanitation	—	—	136.00	15.60
Highways	389.50	6.00	—	611.55
Charities	294.26	2,065.86	751.34	972.46
Soldiers' benefits	456.00	900.00	262.00	264.00
Schools	288.29	195.33	133.38	67.45
Libraries	37.00	68.00	126.66	46.22
Recreation	13.00	—	10.00	—
Unclassified	461.82	—	1.00	—
Public service enterprises	—	3,551.56	19,413.40	8,733.57
Electric light	—	—	13,297.10	—
Water	—	3,551.56	6,116.30	8,333.97
All other	—	—	—	399.60
Cemeteries	447.00	333.00	745.13	—
Interest	2,776.69	1,004.26	2,156.86	1,138.07
On sinking funds	—	—	—	—
On trust and investment funds	907.30	676.54	1,493.34	910.13
All other	1,869.39	327.72	663.52	227.94
<b>NON-REVENUE.</b>	<b>\$70,043.85</b>	<b>\$33,917.30</b>	<b>\$60,881.26</b>	<b>\$45,753.59</b>
<b>Offsets to outlays</b>	<b>5,306.94</b>	<b>—</b>	<b>4,418.52</b>	<b>1,272.66</b>
Departmental	5,306.94	—	4,125.20	—
Public service enterprises	—	—	293.32	1,272.66
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>41,000.00</b>	<b>22,000.00</b>	<b>38,275.00</b>	<b>32,000.00</b>
Loans, general purposes	—	—	10,000.00	—
Loans, public service enterprises	—	—	1,275.00	2,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	41,000.00	22,000.00	27,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>8,703.59</b>	<b>143.32</b>	<b>798.71</b>	<b>1,042.81</b>
From sinking funds	—	—	—	—
All other	8,703.59	143.32	798.71	1,042.81
<b>Refunds</b>	<b>30.25</b>	<b>10.00</b>	<b>80.61</b>	<b>39.45</b>
<b>Agency, trust, and investment</b>	<b>15,003.07</b>	<b>11,763.98</b>	<b>17,308.42</b>	<b>11,398.67</b>
Taxes and licenses for State	4,470.00	4,131.00	4,563.00	5,859.41
Taxes for county	1,993.87	1,746.00	2,067.72	3,909.08
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	8,539.20	5,886.98	10,677.70	1,209.66
All other	—	—	—	420.52
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$80,649.22	\$49,508.67	\$89,219.98	\$75,525.76
Premiums	—	—	—	—
Municipal indebtedness	41,000.00	22,000.00	38,275.00	32,000.00
Transfers and refunds	8,733.84	153.32	879.32	1,082.26
Agency, trust, and investment	15,003.07	11,763.98	17,308.42	11,398.67
<b>Total receipts</b>	<b>\$145,386.13</b>	<b>\$83,425.97</b>	<b>\$145,682.72</b>	<b>\$120,006.69</b>
Balance on hand, including funds	16,839.67	7,849.67	18,176.55	531.84
<b>GRAND TOTAL</b>	<b>\$162,225.80</b>	<b>\$91,275.64</b>	<b>\$163,859.07</b>	<b>\$120,538.53</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	North Reading POPULATION 1,286	West Brookfield POPULATION 1,281	Littleton POPULATION 1,277	Mattapoisset POPULATION 1,277
<b>Maintenance</b>	<b>\$58,455.71</b>	<b>\$41,809.76</b>	<b>\$62,465.54</b>	<b>\$55,016.18</b>
<i>Departmental</i>	<i>57,754.11</i>	<i>38,535.04</i>	<i>51,193.66</i>	<i>50,100.42</i>
General government	5,235.44	2,957.79	2,703.83	3,762.95
Protection of persons and property	5,032.09	2,191.49	3,386.52	1,897.39
Health and sanitation	629.14	482.35	1,805.19	2,369.97
Highways	11,741.61	6,632.89	12,655.73	10,271.58
Charities	2,258.95	4,413.81	2,573.20	3,921.98
Soldiers' benefits	391.00	1,062.80	491.00	276.00
Schools	26,891.75	17,689.02	23,685.32	25,473.37
Libraries	485.28	1,751.52	1,962.50	803.15
Recreation	12.00	306.65	353.48	692.49
Pensions	—	—	—	—
Unclassified	5,076.85	1,046.72	1,546.89	631.54
<i>Public service enterprises</i>	<i>—</i>	<i>2,685.80</i>	<i>10,635.34</i>	<i>4,833.38</i>
Electric light	—	—	7,766.06	—
Water	—	2,683.30	2,869.28	4,706.79
All other	—	2.50	—	126.59
<i>Cemeteries</i>	<i>681.60</i>	<i>588.92</i>	<i>630.04</i>	<i>82.38</i>
<i>Administration of trust funds</i>	<i>20.00</i>	<i>—</i>	<i>6.50</i>	<i>—</i>
<b>Interest</b>	<b>2,350.41</b>	<b>1,986.65</b>	<b>3,781.88</b>	<b>3,925.91</b>
<i>Loans, general purposes</i>	<i>2,350.41</i>	<i>690.39</i>	<i>1,765.46</i>	<i>1,398.10</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,296.26</i>	<i>2,016.42</i>	<i>2,527.81</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,157.58</b>	<b>4,000.00</b>	<b>34,619.15</b>	<b>10,172.36</b>
<i>Departmental</i>	<i>10,059.97</i>	<i>4,000.00</i>	<i>31,724.79</i>	<i>6,371.82</i>
General government	—	—	—	—
Protection of persons and property	1,133.55	—	997.00	1,042.81
Health and sanitation	—	—	—	—
Highways	7,007.27	—	7,649.15	5,132.01
Charities	—	—	—	—
Schools	1,919.15	4,000.00	23,078.64	197.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,894.36</i>	<i>3,800.54</i>
Electric light	—	—	2,894.36	—
Water	—	—	—	3,800.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>97.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>53,250.00</b>	<b>22,000.00</b>	<b>35,275.00</b>	<b>38,609.19</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,250.00</i>	<i>2,000.00</i>	<i>7,275.00</i>	<i>8,609.19</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>8,703.59</b>	<b>143.32</b>	<b>798.71</b>	<b>1,042.81</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,703.59</i>	<i>143.32</i>	<i>798.71</i>	<i>1,042.81</i>
<b>Refunds</b>	<b>30.25</b>	<b>10.00</b>	<b>80.61</b>	<b>39.45</b>
<b>Agency, trust, and investment</b>	<b>7,515.34</b>	<b>11,923.29</b>	<b>8,560.55</b>	<b>10,748.05</b>
<i>Taxes and licenses for State</i>	<i>4,470.00</i>	<i>4,131.00</i>	<i>4,563.00</i>	<i>5,859.41</i>
<i>Taxes for county</i>	<i>1,993.87</i>	<i>1,746.00</i>	<i>2,067.72</i>	<i>3,909.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,051.47</i>	<i>6,046.29</i>	<i>1,929.83</i>	<i>559.04</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>420.52</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$60,806.12	\$43,796.41	\$66,247.42	\$58,942.09
Permanent debt (except from sinking funds)	13,250.00	2,000.00	7,275.00	8,609.19
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,157.58	4,000.00	34,619.15	10,172.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	20,000.00	28,000.00	30,000.00
Transfers (except to sinking funds) and refunds	8,733.84	153.32	879.32	1,082.26
Agency, trust, and investment	7,515.34	11,923.29	8,560.55	10,748.05
<b>Total payments</b>	<b>\$140,462.88</b>	<b>\$81,873.02</b>	<b>\$145,581.44</b>	<b>\$119,553.95</b>
<i>Balance on hand, including funds</i>	<i>21,762.92</i>	<i>9,402.62</i>	<i>18,277.63</i>	<i>984.58</i>
<b>GRAND TOTAL</b>	<b>\$162,225.80</b>	<b>\$91,275.64</b>	<b>\$163,859.07</b>	<b>\$120,538.53</b>

<sup>1</sup> Paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
<b>REVENUE.</b>	<b>\$79,423.70</b>	<b>\$45,570.61</b>	<b>\$66,361.51</b>	<b>\$50,793.66</b>
<b>General</b>	<b>54,586.35</b>	<b>34,448.24</b>	<b>57,561.20</b>	<b>49,594.84</b>
<i>Taxes</i>	<i>53,793.71</i>	<i>27,648.39</i>	<i>56,480.78</i>	<i>40,020.02</i>
Property, poll, and income	52,557.70	24,942.58	33,667.15	39,369.88
Corporation, bank, etc.	1,176.01	2,605.81	22,813.61	651.04
<i>Licenses and permits</i>	<i>86.00</i>	<i>63.75</i>	<i>37.00</i>	<i>7.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>30.00</i>	<i>11.20</i>	<i>325.00</i>
<i>Grants and gifts</i>	<i>766.64</i>	<i>6,806.10</i>	<i>1,032.24</i>	<i>9,241.92</i>
For expenses	766.64	6,806.10	1,032.24	9,241.92
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>24,837.35</b>	<b>11,122.37</b>	<b>8,800.31</b>	<b>1,198.82</b>
<i>Special assessments</i>	<i>56.50</i>	<i>715.30</i>	<i>—</i>	<i>—</i>
To meet expenses	56.50	715.30	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>5,059.70</i>	<i>3,909.35</i>	<i>667.39</i>	<i>719.37</i>
General government	460.70	351.60	423.89	51.50
Protection of persons and property	30.75	142.44	25.00	22.52
Health and sanitation	—	—	—	—
Highways	264.37	7.50	13.20	11.00
Charities	2,335.38	2,662.28	80.51	208.00
Soldiers' benefits	236.00	480.00	102.00	90.00
Schools	1,673.80	220.20	5.00	322.00
Libraries	33.70	30.33	17.79	6.35
Recreation	—	—	—	—
Unclassified	25.00	15.00	—	8.00
<i>Public service enterprises</i>	<i>18,045.54</i>	<i>5,955.93</i>	<i>6,086.39</i>	<i>—</i>
Electric light	—	5,955.93	1,764.28	—
Water	18,014.54	—	4,322.11	—
All other	31.00	—	—	—
<i>Cemeteries</i>	<i>1,351.40</i>	<i>147.00</i>	<i>73.77</i>	<i>94.83</i>
<i>Interest</i>	<i>324.21</i>	<i>394.79</i>	<i>1,972.76</i>	<i>384.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	27.63	93.36	—	109.75
All other	296.58	301.43	1,972.76	274.87
<b>NON-REVENUE.</b>	<b>\$27,637.33</b>	<b>\$19,996.84</b>	<b>\$112,940.92</b>	<b>\$24,316.28</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>134.72</b>	<b>589.90</b>	<b>3,000.00</b>
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>114.90</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>134.72</i>	<i>475.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>14,000.00</b>	<b>10,000.00</b>	<b>101,000.00</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	<i>2,000.00</i>	<i>—</i>	<i>75,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>26,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,429.53</b>	<b>—</b>	<b>109.75</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,429.53</i>	<i>—</i>	<i>109.75</i>
<b>Refunds</b>	<b>108.72</b>	<b>575.48</b>	<b>387.66</b>	<b>72.00</b>
<b>Agency, trust, and investment</b>	<b>13,528.61</b>	<b>6,857.11</b>	<b>10,963.36</b>	<b>6,134.53</b>
<i>Taxes and licenses for State</i>	<i>6,656.38</i>	<i>3,915.00</i>	<i>7,798.38</i>	<i>2,952.00</i>
<i>Taxes for county</i>	<i>5,088.00</i>	<i>2,611.44</i>	<i>3,001.21</i>	<i>2,392.92</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,784.23</i>	<i>330.67</i>	<i>163.77</i>	<i>789.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$79,423.70	\$45,705.33	\$66,951.41	\$53,793.66
Premiums	—	—	—	—
Municipal indebtedness	14,000.00	10,000.00	101,000.00	15,000.00
Transfers and refunds	108.72	3,005.01	387.66	181.75
Agency, trust, and investment	13,528.61	6,857.11	10,963.36	6,134.53
<b>Total receipts</b>	<b>\$107,061.03</b>	<b>\$65,567.45</b>	<b>\$179,302.43</b>	<b>\$75,109.94</b>
Balance on hand, including funds	24,505.95	11,654.72	27,074.23	109.32
<b>GRAND TOTAL</b>	<b>\$131,566.98</b>	<b>\$77,222.17</b>	<b>\$206,376.66</b>	<b>\$75,219.26</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Tisbury POPULATION 1,275	Rowley POPULATION 1,249	Russell POPULATION 1,237	Whately POPULATION 1,234
<b>Maintenance</b>	<b>\$58,946.31</b>	<b>\$48,636.19</b>	<b>\$49,340.88</b>	<b>\$34,917.24</b>
<i>Departmental</i>	<i>45,907.20</i>	<i>43,535.80</i>	<i>45,632.46</i>	<i>34,698.31</i>
General government	5,187.94	2,682.58	5,052.78	1,855.86
Protection of persons and property	5,345.13	1,987.65	746.94	551.43
Health and sanitation	752.92	902.70	1,087.43	451.26
Highways	7,211.96	11,470.77	10,874.18	9,197.10
Charities	1,478.54	3,824.20	2,993.15	312.00
Soldiers' benefits	270.00	356.95	72.00	138.00
Schools	23,575.79	21,320.00	23,664.41	21,640.37
Libraries	573.66	537.59	607.48	284.01
Recreation	752.78	27.38	156.50	10.00
Pensions	—	—	—	—
Unclassified	758.48	425.98	377.59	258.28
<i>Public service enterprises</i>	<i>11,824.17</i>	<i>4,614.89</i>	<i>3,443.98</i>	—
Electric light	—	4,614.89	1,755.94	—
Water	11,785.52	—	1,688.04	—
All other	38.65	—	—	—
<i>Cemeteries</i>	<i>1,214.94</i>	<i>485.50</i>	<i>264.44</i>	<i>218.93</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>2,997.38</b>	<b>547.71</b>	<b>5,633.08</b>	<b>1,937.76</b>
<i>Loans, general purposes</i>	<i>717.38</i>	<i>267.71</i>	<i>3,615.83</i>	<i>1,937.76</i>
<i>Loans, public service enterprises</i>	<i>2,280.00</i>	<i>280.00</i>	<i>2,017.25</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>22,550.97</b>	<b>988.95</b>	<b>118,479.13</b>	<b>7,029.32</b>
<i>Departmental</i>	<i>18,198.00</i>	—	<i>93,890.04</i>	<i>7,029.32</i>
General government	4,429.25	—	—	—
Protection of persons and property	588.63	—	—	—
Health and sanitation	—	—	—	—
Highways	12,643.00	—	75,036.86	6,000.00
Charities	—	—	18,853.18	1,029.32
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	537.12	—	—	—
<i>Public service enterprises</i>	<i>4,352.97</i>	<i>988.95</i>	<i>24,589.09</i>	—
Electric light	—	988.95	185.24	—
Water	4,352.97	—	24,403.85	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>18,905.00</b>	<b>10,900.00</b>	<b>7,700.00</b>	<b>20,239.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>6,905.00</i>	<i>900.00</i>	<i>7,700.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>10,000.00</i>	—	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	<i>739.00</i>
<b>Transfers</b>	—	<b>2,429.53</b>	—	<b>109.75</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	<i>2,429.53</i>	—	<i>109.75</i>
<b>Refunds</b>	<b>108.72</b>	<b>575.48</b>	<b>387.66</b>	<b>72.00</b>
<b>Agency, trust, and investment</b>	<b>13,556.24</b>	<b>6,876.30</b>	<b>10,963.36</b>	<b>6,134.53</b>
<i>Taxes and licenses for State</i>	<i>6,656.38</i>	<i>3,915.00</i>	<i>7,798.38</i>	<i>2,952.00</i>
<i>Taxes for county</i>	<i>5,088.00</i>	<i>2,611.44</i>	<i>3,001.21</i>	<i>2,392.92</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,811.86</i>	<i>349.86</i>	<i>163.77</i>	<i>789.61</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$61,943.69	\$49,183.90	\$54,973.96	\$36,855.00
Permanent debt (except from sinking funds)	6,905.00	900.00	7,700.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,550.97	988.95	118,479.13	7,029.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	10,000.00	—	15,739.00
Transfers (except to sinking funds) and refunds	108.72	3,005.01	387.66	181.75
Agency, trust, and investment	13,556.24	6,876.30	10,963.36	6,134.53
<b>Total payments</b>	<b>\$117,064.62</b>	<b>\$70,954.16</b>	<b>\$192,504.11</b>	<b>\$70,439.60</b>
<i>Balance on hand, including funds</i>	<i>14,502.36</i>	<i>6,268.01</i>	<i>13,872.55</i>	<i>4,779.66</i>
<b>GRAND TOTAL</b>	<b>\$131,566.98</b>	<b>\$77,222.17</b>	<b>\$206,376.66</b>	<b>\$75,219.26</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
<b>REVENUE.</b>	<b>\$75,186.63</b>	<b>\$53,822.37</b>	<b>\$59,901.15</b>	<b>\$45,330.96</b>
<b>General</b>	<b>69,096.66</b>	<b>43,616.49</b>	<b>47,907.50</b>	<b>43,958.99</b>
<i>Taxes</i>	<i>66,806.21</i>	<i>38,922.53</i>	<i>34,516.38</i>	<i>42,573.73</i>
Property, poll, and income	63,120.19	37,626.76	31,487.02	41,855.21
Corporation, bank, etc.	3,686.02	1,295.77	3,029.36	718.52
<i>Licenses and permits</i>	<i>122.00</i>	<i>53.00</i>	<i>—</i>	<i>291.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>195.55</i>	<i>257.34</i>	<i>207.54</i>
<i>Grants and gifts</i>	<i>2,168.45</i>	<i>4,441.41</i>	<i>13,133.78</i>	<i>886.72</i>
For expenses	2,168.45	4,441.41	13,133.78	886.72
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>4.00</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>6,089.97</b>	<b>10,205.88</b>	<b>11,993.65</b>	<b>1,371.97</b>
<i>Special assessments</i>	<i>—</i>	<i>344.75</i>	<i>—</i>	<i>—</i>
To meet expenses	—	344.75	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>12.50</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Departmental</i>	<i>4,230.32</i>	<i>2,560.45</i>	<i>961.47</i>	<i>526.42</i>
General government	81.53	401.83	90.00	18.00
Protection of persons and property	407.82	452.30	—	—
Health and sanitation	—	260.71	—	—
Highways	—	—	669.60	49.42
Charities	3,350.13	605.25	—	—
Soldiers' benefits	366.00	311.00	180.00	284.00
Schools	4.84	498.30	—	—
Libraries	—	30.96	21.87	175.00
Recreation	20.00	—	—	—
Unclassified	—	.10	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,214.45</i>	<i>9,256.73</i>	<i>—</i>
Electric light	—	4,214.45	9,256.73	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>431.00</i>	<i>546.50</i>	<i>225.00</i>	<i>374.22</i>
<i>Interest</i>	<i>1,416.15</i>	<i>2,539.73</i>	<i>1,550.45</i>	<i>371.33</i>
On sinking funds	—	—	—	—
On trust and investment funds	684.59	1,257.98	596.50	—
All other	731.56	1,281.75	953.95	371.33
<b>NON-REVENUE.</b>	<b>\$93,665.83</b>	<b>\$46,105.08</b>	<b>\$43,340.91</b>	<b>\$25,515.25</b>
<b>Offsets to outlays</b>	<b>18,448.07</b>	<b>335.68</b>	<b>500.00</b>	<b>—</b>
<i>Departmental</i>	<i>18,448.07</i>	<i>335.68</i>	<i>500.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>59,190.99</b>	<b>37,113.30</b>	<b>30,000.00</b>	<b>16,000.00</b>
<i>Loans, general purposes</i>	<i>19,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>34,000.00</i>	<i>37,000.00</i>	<i>30,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>6,190.99</i>	<i>113.30</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>704.59</b>	<b>994.65</b>	<b>844.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	704.59	994.65	844.00	—
<b>Refunds</b>	<b>765.59</b>	<b>1,339.15</b>	<b>171.18</b>	<b>14.95</b>
<b>Agency, trust, and investment</b>	<b>14,556.59</b>	<b>6,322.30</b>	<b>11,825.73</b>	<b>9,500.30</b>
<i>Taxes and licenses for State</i>	<i>6,111.00</i>	<i>3,330.00</i>	<i>4,242.00</i>	<i>4,835.12</i>
<i>Taxes for county</i>	<i>6,756.86</i>	<i>2,270.82</i>	<i>1,393.42</i>	<i>3,903.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,688.73</i>	<i>721.48</i>	<i>6,190.31</i>	<i>761.98</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$93,634.70	\$54,158.05	\$60,401.15	\$45,330.96
Premiums	—	—	—	—
Municipal indebtedness	59,190.99	37,113.30	30,000.00	16,000.00
Transfers and refunds	1,470.18	2,333.80	1,015.18	14.95
Agency, trust, and investment	14,556.59	6,322.30	11,825.73	9,500.30
<b>Total receipts</b>	<b>\$168,852.46</b>	<b>\$99,927.45</b>	<b>\$103,242.06</b>	<b>\$70,846.21</b>
Balance on hand, including funds	9,673.64	2,075.09	8,537.56	11,322.23
<b>GRAND TOTAL</b>	<b>\$178,526.10</b>	<b>\$102,002.54</b>	<b>\$111,779.62</b>	<b>\$82,168.44</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Yarmouth POPULATION 1,229	Middleton POPULATION 1,195	Southwick POPULATION 1,194	Edgartown POPULATION 1,190
<b>Maintenance</b>	<b>\$52,993.18</b>	<b>\$44,643.62</b>	<b>\$49,557.43</b>	<b>\$39,981.30</b>
<i>Departmental</i>	<i>52,302.18</i>	<i>38,786.02</i>	<i>45,218.40</i>	<i>39,275.38</i>
General government	7,922.12	4,634.27	3,081.95	4,014.50
Protection of persons and property	3,666.84	3,421.08	964.46	4,382.04
Health and sanitation	1,474.15	1,193.46	1,165.16	882.95
Highways	9,628.53	8,954.89	14,672.77	4,317.15
Charities	4,596.11	2,669.74	1,145.64	4,855.05
Soldiers' benefits	538.00	348.00	102.00	256.00
Schools	23,626.67	14,655.57	22,634.48	18,851.70
Libraries	—	1,259.41	418.01	934.02
Recreation	196.44	119.40	150.00	205.07
Pensions	—	—	—	—
Unclassified	653.32	1,530.20	883.93	576.90
<i>Public service enterprises</i>	<i>—</i>	<i>4,817.83</i>	<i>4,064.39</i>	<i>—</i>
Electric light	—	4,812.25	4,064.39	—
Water	—	—	—	—
All other	—	5.58	—	—
<i>Cemeteries</i>	<i>671.00</i>	<i>1,012.13</i>	<i>194.56</i>	<i>706.92</i>
<i>Administration of trust funds</i>	<i>20.00</i>	<i>27.64</i>	<i>80.08</i>	<i>—</i>
<b>Interest</b>	<b>2,252.51</b>	<b>2,339.21</b>	<b>2,683.13</b>	<b>368.53</b>
<i>Loans, general purposes</i>	<i>2,252.51</i>	<i>1,506.95</i>	<i>1,260.63</i>	<i>368.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>832.26</i>	<i>1,422.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>45,658.41</b>	<b>1,309.83</b>	<b>3,752.98</b>	<b>682.97</b>
<i>Departmental</i>	<i>45,658.41</i>	<i>309.83</i>	<i>999.98</i>	<i>682.97</i>
General government	—	—	—	482.39
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	45,658.41	309.83	999.98	200.58
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,000.00</i>	<i>2,753.00</i>	<i>—</i>
Electric light	—	1,000.00	2,753.00	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>45,332.52</b>	<b>33,946.05</b>	<b>41,900.00</b>	<b>16,899.90</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,500.00</i>	<i>1,000.00</i>	<i>2,900.00</i>	<i>899.90</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>31,000.00</i>	<i>32,000.00</i>	<i>39,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years</i>	<i>5,832.52</i>	<i>946.05</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>704.59</b>	<b>994.65</b>	<b>844.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>704.59</i>	<i>994.65</i>	<i>844.00</i>	<i>—</i>
<b>Refunds</b>	<b>765.59</b>	<b>1,339.15</b>	<b>171.18</b>	<b>14.95</b>
<b>Agency, trust, and investment</b>	<b>14,498.86</b>	<b>6,492.71</b>	<b>11,520.42</b>	<b>9,700.30</b>
<i>Taxes and licenses for State</i>	<i>6,111.00</i>	<i>3,330.00</i>	<i>4,242.00</i>	<i>4,835.12</i>
<i>Taxes for county</i>	<i>6,756.86</i>	<i>2,270.82</i>	<i>1,393.42</i>	<i>3,905.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,631.00</i>	<i>891.89</i>	<i>5,886.00</i>	<i>961.98</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$55,245.69	\$46,982.83	\$52,240.56	\$40,349.83
Permanent debt (except from sinking funds)	8,500.00	1,000.00	2,900.00	899.90
Sinking fund requirements from revenue	—	—	—	—
Outlays	45,658.41	1,309.83	3,752.98	682.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	36,832.52	32,946.05	39,000.00	16,000.00
Transfers (except to sinking funds) and refunds	1,470.18	2,333.80	1,015.18	14.95
Agency, trust, and investment	14,498.86	6,492.71	11,520.42	9,700.30
<b>Total payments</b>	<b>\$162,205.66</b>	<b>\$91,065.22</b>	<b>\$110,429.14</b>	<b>\$67,647.95</b>
<i>Balance on hand, including funds</i>	<i>16,320.44</i>	<i>10,937.32</i>	<i>1,350.48</i>	<i>14,520.49</i>
<b>GRAND TOTAL</b>	<b>\$178,526.10</b>	<b>\$102,002.54</b>	<b>\$111,779.62</b>	<b>\$82,168.44</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
REVENUE.	\$63,245.80	\$58,347.05	\$23,417.17	\$63,009.66
<b>General</b>	<b>58,800.92</b>	<b>55,996.38</b>	<b>21,765.02</b>	<b>57,787.33</b>
Taxes . . . . .	55,429.90	46,128.49	18,262.74	53,679.00
Property, poll, and income	54,478.17	42,200.42	14,358.54	52,027.68
Corporation, bank, etc.	951.73	3,928.07	3,894.20	1,651.32
Licenses and permits	79.00	12.00	37.00	6.00
Fines and forfeits	60.00	10.00	—	30.00
Grants and gifts	3,232.02	9,845.89	3,475.28	4,019.69
For expenses	3,232.02	9,644.89	3,475.28	4,019.69
For outlays	—	201.00	—	—
All other	—	—	—	52.64
<b>Commercial</b>	<b>4,444.88</b>	<b>2,350.67</b>	<b>1,652.15</b>	<b>5,222.33</b>
Special assessments	72.75	258.75	—	129.25
To meet expenses	72.75	258.75	—	129.25
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	2,451.94	1,395.69	1,556.08	1,468.05
General government	368.50	10.00	—	34.00
Protection of persons and property	508.19	27.31	5.25	478.52
Health and sanitation	—	—	—	—
Highways	—	1,195.81	7.00	227.44
Charities	—	—	1,465.33	—
Soldiers' benefits	240.00	144.00	48.00	120.00
Schools	1,265.54	5.28	28.50	430.31
Libraries	57.71	13.29	—	55.68
Recreation	12.00	—	—	—
Unclassified	—	—	2.00	122.10
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	298.25	—	—	117.35
Interest	1,621.94	696.23	96.07	3,507.68
On sinking funds	—	—	—	—
On trust and investment funds	498.88	90.00	30.53	1,772.10
All other	1,123.06	606.23	65.54	1,735.58
NON-REVENUE.	\$45,721.08	\$42,858.51	\$10,078.68	\$75,953.40
Offsets to outlays	—	15,973.59	—	14,445.68
Departmental	—	15,973.59	—	14,445.68
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>20,000.00</b>	<b>5,000.00</b>	<b>49,500.00</b>
Loans, general purposes	—	—	5,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	20,000.00	—	49,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2,751.59</b>	<b>2.74</b>	<b>215.53</b>	<b>1,285.05</b>
From sinking funds	—	—	—	—
All other	2,751.59	2.74	215.53	1,285.05
<b>Refunds</b>	<b>1.88</b>	<b>685.05</b>	<b>1.88</b>	<b>103.54</b>
<b>Agency, trust, and investment</b>	<b>12,967.61</b>	<b>6,197.13</b>	<b>4,861.27</b>	<b>10,619.13</b>
Taxes and licenses for State	5,331.00	3,900.88	3,003.00	5,424.00
Taxes for county	3,973.93	2,296.25	1,673.27	2,732.34
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,662.68	—	185.00	2,462.79
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$63,245.80	\$74,320.64	\$23,417.17	\$77,455.34
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	20,000.00	5,000.00	49,500.00
Transfers and refunds	2,753.47	687.79	217.41	1,388.59
Agency, trust, and investment	12,967.61	6,197.13	4,861.27	10,619.13
<b>Total receipts</b>	<b>\$108,966.88</b>	<b>\$101,205.56</b>	<b>\$33,495.85</b>	<b>\$138,963.06</b>
Balance on hand, including funds	11,130.82	20,455.63	2,969.37	1,251.07
<b>GRAND TOTAL</b>	<b>\$120,097.70</b>	<b>\$121,661.19</b>	<b>\$36,465.22</b>	<b>\$140,214.13</b>

1 Includes \$3.95 from administration of trust funds.

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,165	Norfolk POPULATION 1,159	Clarksburg POPULATION 1,136	Sudbury POPULATION 1,121
<b>Maintenance</b>	<b>\$54,747.51</b>	<b>\$47,468.96</b>	<b>\$18,704.17</b>	<b>\$42,998.59</b>
<i>Departmental</i>	<i>54,224.18</i>	<i>47,468.96</i>	<i>18,699.17</i>	<i>42,820.22</i>
General government	4,336.13	2,742.03	905.91	2,785.55
Protection of persons and property	5,062.88	2,685.47	531.02	2,625.38
Health and sanitation	899.85	1,183.57	321.26	368.00
Highways	13,610.50	14,002.96	2,674.97	9,873.60
Charities	989.72	2,510.63	2,788.52	2,229.14
Soldiers' benefits	312.00	144.00	4.00	112.00
Schools	27,416.51	23,308.60	11,267.26	22,124.23
Libraries	1,025.67	308.84	48.38	1,258.82
Recreation	108.41	239.16	—	—
Pensions	—	—	—	360.00
Unclassified	402.51	343.70	157.85	1,083.50
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>523.33</i>	—	<i>5.00</i>	<i>112.35</i>
<i>Administration of trust funds</i>	—	—	—	<i>66.02</i>
<b>Interest</b>	<b>1,440.70</b>	<b>1,013.89</b>	<b>177.56</b>	<b>2,554.19</b>
<i>Loans, general purposes</i>	<i>1,440.70</i>	<i>1,013.89</i>	<i>177.56</i>	<i>2,554.19</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>3,707.44</b>	<b>12,277.33</b>	<b>7,699.74</b>	<b>23,961.96</b>
<i>Departmental</i>	<i>3,707.44</i>	<i>12,277.33</i>	<i>7,699.74</i>	<i>23,961.96</i>
General government	—	88.00	—	—
Protection of persons and property	291.85	689.45	—	—
Health and sanitation	—	—	—	—
Highways	865.10	11,499.88	6,949.74	23,961.96
Charities	—	—	—	—
Schools	40.90	—	750.00	—
Libraries	2,209.59	—	—	—
Recreation	—	—	—	—
Unclassified	300.00	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>45,500.00</b>	<b>25,000.00</b>	<b>1,000.00</b>	<b>42,900.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>15,500.00</i>	—	<i>1,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>25,000.00</i>	—	<i>40,900.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>2,751.59</b>	<b>2.74</b>	<b>215.53</b>	<b>1,285.05</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,751.59</i>	<i>2.74</i>	<i>215.53</i>	<i>1,285.05</i>
<b>Refunds</b>	<b>1.88</b>	<b>685.05</b>	<b>1.88</b>	<b>103.54</b>
<b>Agency, trust, and investment</b>	<b>11,415.26</b>	<b>6,287.13</b>	<b>4,676.27</b>	<b>10,663.03</b>
<i>Taxes and licenses for State</i>	<i>5,331.00</i>	<i>3,900.88</i>	<i>3,003.00</i>	<i>5,424.00</i>
<i>Taxes for county</i>	<i>3,973.93</i>	<i>2,296.25</i>	<i>1,673.27</i>	<i>2,732.34</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,110.33</i>	<i>90.00</i>	—	<i>2,506.69</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$56,188.21	\$48,482.85	\$18,881.73	\$45,552.78
Permanent debt (except from sinking funds)	15,500.00	—	1,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,707.44	12,277.33	7,699.74	23,961.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	25,000.00	—	40,900.00
Transfers (except to sinking funds) and refunds	2,753.47	687.79	217.41	1,388.59
Agency, trust, and investment	11,415.26	6,287.13	4,676.27	10,663.03
<b>Total payments</b>	<b>\$119,564.38</b>	<b>\$92,735.10</b>	<b>\$32,475.15</b>	<b>\$124,466.36</b>
Balance on hand, including funds	533.32	28,926.09	3,990.07	15,747.77
<b>GRAND TOTAL</b>	<b>\$120,097.70</b>	<b>\$121,661.19</b>	<b>\$36,465.22</b>	<b>\$140,214.13</b>

<sup>1</sup> Includes \$1,000 paid from investment fund.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stow POPULATION 1,101	Wenham POPULATION 1,090	Hinsdale POPULATION 1,065	West Stockbridge POPULATION 1,058
<b>REVENUE.</b>	<b>\$53,458.71</b>	<b>\$68,889.43</b>	<b>\$35,869.56</b>	<b>\$34,292.85</b>
<b>General</b>	<b>47,284.16</b>	<b>65,234.43</b>	<b>32,707.23</b>	<b>33,802.02</b>
<i>Taxes</i>	<i>40,428.22</i>	<i>63,757.60</i>	<i>23,411.86</i>	<i>27,691.41</i>
Property, poll, and income	36,291.41	56,216.41	22,889.17	24,918.76
Corporation, bank, etc.	4,131.81	7,541.19	522.69	2,772.65
<i>Licenses and permits</i>	<i>6.00</i>	<i>63.00</i>	<i>45.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>25.00</i>	<i>10.00</i>	<i>408.67</i>	<i>2.00</i>
<i>Grants and gifts</i>	<i>6,829.94</i>	<i>1,403.83</i>	<i>8,841.70</i>	<i>6,102.61</i>
For expenses	6,675.19	1,403.83	8,841.70	6,102.61
For outlays	154.75	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>6,174.55</b>	<b>3,655.00</b>	<b>3,162.33</b>	<b>490.83</b>
<i>Special assessments</i>	<i>260.50</i>	<i>489.08</i>	<i>—</i>	<i>—</i>
To meet expenses	260.50	489.08	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,816.24</i>	<i>2,134.05</i>	<i>2,956.95</i>	<i>260.00</i>
General government	235.50	50.10	237.05	25.00
Protection of persons and property	472.72	195.37	17.69	80.90
Health and sanitation	—	31.50	—	—
Highways	—	504.19	526.94	—
Charities	—	913.03	1,827.03	—
Soldiers' benefits	96.00	336.00	238.00	72.00
Schools	297.52	23.42	97.74	4.10
Libraries	13.75	64.34	—	—
Recreation	—	16.10	—	—
Unclassified	700.75	—	12.50	78.00
<i>Public service enterprises</i>	<i>14.20</i>	<i>3.77</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	14.20	3.77	—	—
<i>Cemeteries</i>	<i>445.70</i>	<i>323.25</i>	<i>70.00</i>	<i>33.58</i>
<i>Interest</i>	<i>3,637.91</i>	<i>704.85</i>	<i>135.38</i>	<i>197.25</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,343.97	439.19	—	—
All other	293.94	265.66	135.38	197.25
<b>NON-REVENUE.</b>	<b>\$31,950.94</b>	<b>\$48,513.09</b>	<b>\$27,116.96</b>	<b>\$24,380.12</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>8,574.82</b>	<b>4,093.28</b>
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>8,574.82</i>	<i>4,093.28</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>35,001.00</b>	<b>14,000.00</b>	<b>15,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>35,000.00</i>	<i>14,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,088.54</b>	<b>347.25</b>	<b>—</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	2,088.54	347.25	—	—
<b>Refunds</b>	<b>313.03</b>	<b>250.13</b>	<b>201.87</b>	<b>218.65</b>
<b>Agency, trust, and investment</b>	<b>9,549.37</b>	<b>12,914.71</b>	<b>4,340.27</b>	<b>5,068.19</b>
<i>Taxes and licenses for State</i>	<i>4,467.00</i>	<i>6,777.00</i>	<i>2,667.00</i>	<i>3,130.69</i>
<i>Taxes for county</i>	<i>2,067.72</i>	<i>5,563.61</i>	<i>1,673.27</i>	<i>1,777.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,014.65</i>	<i>574.20</i>	<i>—</i>	<i>159.65</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$53,458.71	\$68,889.43	\$44,444.38	\$38,386.13
Premiums	—	1.00	—	—
Municipal indebtedness	20,000.00	35,000.00	14,000.00	15,000.00
Transfers and refunds	2,401.57	597.38	201.87	218.65
Agency, trust, and investment	9,549.37	12,914.71	4,340.27	5,068.19
<b>Total receipts</b>	<b>\$85,409.65</b>	<b>\$117,402.52</b>	<b>\$62,986.52</b>	<b>\$58,672.97</b>
Balance on hand, including funds	3,504.74	9,297.12	1,355.66	2,574.90
<b>GRAND TOTAL</b>	<b>\$88,914.39</b>	<b>\$126,699.64</b>	<b>\$64,342.18</b>	<b>\$61,247.87</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Stow POPULATION 1,101	Wenham POPULATION 1,090	Hinsdale POPULATION 1,065	West Stockbridge POPULATION 1,058
<b>Maintenance</b>	<b>\$42,848.95</b>	<b>\$63,056.75</b>	<b>\$34,975.23</b>	<b>\$31,666.55</b>
<i>Departmental</i>	<i>42,134.93</i>	<i>62,173.03</i>	<i>34,948.48</i>	<i>31,283.19</i>
General government	1,943.22	4,870.06	1,764.00	1,853.64
Protection of persons and property	2,169.21	4,018.00	552.81	391.99
Health and sanitation	369.27	2,085.76	363.02	327.10
Highways	14,476.84	23,258.18	10,618.47	10,054.62
Charities	1,745.57	1,320.35	2,983.51	1,751.83
Soldiers' benefits	168.00	342.00	216.00	66.00
Schools	20,054.56	24,367.96	17,354.15	15,921.30
Libraries	517.46	1,059.08	450.00	462.08
Recreation	18.80	183.87	—	—
Pensions	—	—	—	—
Unclassified	672.00	667.77	646.52	454.63
<i>Public service enterprises</i>	<i>1.12</i>	<i>5.91</i>	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	1.12	5.91	—	—
<i>Cemeteries</i>	<i>641.90</i>	<i>877.81</i>	<i>26.75</i>	<i>383.36</i>
<i>Administration of trust funds</i>	<i>71.00</i>	—	—	—
<b>Interest</b>	<b>934.95</b>	<b>2,798.25</b>	<b>400.51</b>	<b>279.17</b>
<i>Loans, general purposes</i>	<i>934.95</i>	<i>2,798.25</i>	<i>400.51</i>	<i>279.17</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>734.43</b>	<b>2,111.08</b>	<b>10,074.82</b>	<b>6,511.44</b>
<i>Departmental</i>	<i>734.43</i>	<i>2,111.08</i>	<i>10,074.82</i>	<i>6,511.44</i>
General government	—	724.50	—	93.28
Protection of persons and property	—	1,067.59	—	297.65
Health and sanitation	—	—	—	—
Highways	425.00	—	8,574.82	6,120.51
Charities	—	—	—	—
Schools	309.43	248.56	—	—
Libraries	—	70.43	—	—
Recreation	—	—	—	—
Unclassified	—	—	1,500.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>22,500.00</b>	<b>37,500.00</b>	<b>14,000.00</b>	<b>12,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>2,500.00</i>	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>35,000.00</i>	<i>14,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>2,088.54</b>	<b>347.25</b>	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,088.54</i>	<i>347.25</i>	—	—
<b>Refunds</b>	<b>313.03</b>	<b>250.13</b>	<b>201.87</b>	<b>218.65</b>
<b>Agency, trust, and investment</b>	<b>9,817.25</b>	<b>13,006.65</b>	<b>4,340.27</b>	<b>5,068.19</b>
<i>Taxes and licenses for State</i>	<i>4,467.00</i>	<i>6,777.00</i>	<i>2,667.00</i>	<i>3,130.69</i>
<i>Taxes for county</i>	<i>2,067.72</i>	<i>5,563.51</i>	<i>1,673.27</i>	<i>1,777.85</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,282.53</i>	<i>666.14</i>	—	<i>159.65</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$43,783.90	\$65,855.00	\$35,375.74	\$31,945.72
Permanent debt (except from sinking funds)	2,500.00	2,500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	734.43	2,111.08	10,074.82	6,511.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	35,000.00	14,000.00	12,000.00
Transfers (except to sinking funds) and refunds	2,401.57	597.38	201.87	218.65
Agency, trust, and investment	9,817.25	13,006.65	4,340.27	5,068.19
<b>Total payments</b>	<b>\$79,237.15</b>	<b>\$119,070.11</b>	<b>\$63,992.70</b>	<b>\$55,744.00</b>
Balance on hand, including funds	9,677.24	7,629.53	349.48	5,603.87
<b>GRAND TOTAL</b>	<b>\$88,914.39</b>	<b>\$126,699.64</b>	<b>\$64,342.18</b>	<b>\$61,247.87</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
<b>REVENUE.</b>	<b>\$29,806.04</b>	<b>\$87,018.73</b>	<b>\$38,766.24</b>	<b>\$49,525.95</b>
<b>General</b>	<b>28,248.34</b>	<b>85,374.16</b>	<b>37,522.09</b>	<b>46,232.61</b>
Taxes . . . . .	18,603.38	82,849.85	28,681.36	33,793.36
Property, poll, and income . . . . .	18,253.16	81,563.42	26,569.41	32,820.85
Corporation, bank, etc. . . . .	350.22	1,286.43	2,111.95	972.51
Licenses and permits . . . . .	26.00	696.00	35.00	29.00
Fines and forfeits . . . . .	182.33	501.26	10.00	111.88
Grants and gifts . . . . .	9,436.63	1,327.05	8,795.73	12,298.37
For expenses . . . . .	9,436.63	1,327.05	8,795.73	12,298.37
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>1,557.70</b>	<b>1,644.57</b>	<b>1,244.15</b>	<b>3,293.34</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	—	—	—	—
Departmental . . . . .	649.33	1,013.03	561.45	1,379.96
General government . . . . .	239.00	18.14	105.70	—
Protection of persons and property . . . . .	8.19	79.18	31.69	159.09
Health and sanitation . . . . .	—	52.14	—	—
Highways . . . . .	—	—	—	—
Charities . . . . .	—	70.00	368.00	—
Soldiers' benefits . . . . .	294.00	336.00	48.00	576.00
Schools . . . . .	106.14	233.24	2.25	309.98
Libraries . . . . .	—	216.13	5.81	246.33
Recreation . . . . .	—	—	—	15.00
Unclassified . . . . .	2.00	8.20	—	13.56
Public service enterprises	—	—	87.01	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	87.01	—
Cemeteries . . . . .	8.65	187.73	45.18	3.00
Interest . . . . .	899.72	443.81	550.51	1,910.38
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	413.30	313.23	342.95	680.00
All other . . . . .	486.42	130.58	207.56	1,230.38
<b>NON-REVENUE.</b>	<b>\$9,771.78</b>	<b>\$89,322.31</b>	<b>\$26,270.18</b>	<b>\$52,840.00</b>
<b>Offsets to outlays</b>	<b>500.00</b>	<b>—</b>	<b>5,499.93</b>	<b>2,000.00</b>
Departmental . . . . .	500.00	—	5,499.93	2,000.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,500.00</b>	<b>70,000.00</b>	<b>11,000.00</b>	<b>34,600.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	3,500.00	70,000.00	11,000.00	34,600.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>134.50</b>	<b>620.00</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	—	134.50	620.00
<b>Refunds</b>	<b>210.50</b>	<b>222.50</b>	<b>241.25</b>	<b>201.66</b>
<b>Agency, trust, and investment</b>	<b>5,561.28</b>	<b>19,099.81</b>	<b>9,394.50</b>	<b>15,418.34</b>
Taxes and licenses for State . . . . .	3,133.00	6,865.06	3,428.52	3,276.00
Taxes for county . . . . .	1,832.43	5,978.40	2,160.28	1,382.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	546.85	6,256.35	3,805.70	10,760.34
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$30,306.04	\$87,018.73	\$44,266.17	\$51,525.95
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	3,500.00	70,000.00	11,000.00	34,600.00
Transfers and refunds . . . . .	210.50	222.50	375.75	821.66
Agency, trust, and investment . . . . .	5,561.28	19,099.81	9,394.50	15,418.34
<b>Total receipts</b>	<b>\$39,577.82</b>	<b>\$176,341.04</b>	<b>\$65,036.42</b>	<b>\$102,365.95</b>
Balance on hand, including funds . . . . .	1,830.85	4,720.80	4,033.66	7,856.03
<b>GRAND TOTAL</b>	<b>\$41,408.67</b>	<b>\$181,061.84</b>	<b>\$69,070.08</b>	<b>\$110,221.98</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,054	Oak Bluffs POPULATION 1,047	Rochester POPULATION 1,047	Hubbardston POPULATION 1,045
<b>Maintenance</b> . . . . .	<b>\$29,301.83</b>	<b>\$69,030.68</b>	<b>\$32,444.03</b>	<b>\$43,724.49</b>
<i>Departmental</i> . . . . .	<i>29,112.78</i>	<i>68,412.22</i>	<i>32,290.46</i>	<i>43,708.49</i>
General government . . . . .	2,655.07	3,865.59	2,789.05	1,833.68
Protection of persons and property . . . . .	259.69	10,647.02	798.41	1,384.12
Health and sanitation . . . . .	481.03	3,845.31	1,252.34	564.25
Highways . . . . .	7,665.46	14,455.81	8,159.90	15,251.80
Charities . . . . .	1,217.91	6,717.95	987.15	1,180.51
Soldiers' benefits . . . . .	240.00	344.00	16.00	457.00
Schools . . . . .	15,858.98	22,177.35	17,624.30	21,448.52
Libraries . . . . .	216.38	994.55	356.63	858.17
Recreation . . . . .	—	4,593.14	—	70.90
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	518.26	771.50	306.68	659.54
<i>Public service enterprises</i> . . . . .	—	—	<i>8.59</i>	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	8.39	—
<i>Cemeteries</i> . . . . .	<i>189.05</i>	<i>618.46</i>	<i>45.18</i>	<i>16.00</i>
<i>Administration of trust funds</i> . . . . .	—	—	<i>100.00</i>	—
<b>Interest</b> . . . . .	<b>365.04</b>	<b>2,420.34</b>	<b>274.88</b>	<b>1,283.62</b>
<i>Loans, general purposes</i> . . . . .	<i>365.04</i>	<i>2,420.34</i>	<i>274.88</i>	<i>1,283.62</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>878.83</b>	<b>2,117.29</b>	<b>7,940.62</b>	<b>4,772.04</b>
<i>Departmental</i> . . . . .	<i>878.83</i>	<i>2,117.29</i>	<i>7,940.62</i>	<i>4,772.04</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	126.00	1,717.29	85.50	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	630.00	—	7,499.79	4,772.04
Charities . . . . .	—	—	—	—
Schools . . . . .	122.83	400.00	355.33	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>4,480.00</b>	<b>86,500.00</b>	<b>12,000.00</b>	<b>41,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>980.00</i>	<i>6,500.00</i>	<i>1,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>3,500.00</i>	<i>80,000.00</i>	<i>11,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	—	—	<b>134.50</b>	<b>620.00</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	<i>134.50</i>	<i>620.00</i>
<b>Refunds</b> . . . . .	<b>210.50</b>	<b>222.50</b>	<b>241.25</b>	<b>201.66</b>
<b>Agency, trust, and investment</b> . . . . .	<b>5,524.14</b>	<b>18,999.81</b>	<b>9,334.05</b>	<b>8,676.24</b>
<i>Taxes and licenses for State</i> . . . . .	<i>3,132.00</i>	<i>6,865.06</i>	<i>3,428.52</i>	<i>3,276.00</i>
<i>Taxes for county</i> . . . . .	<i>1,882.43</i>	<i>5,978.40</i>	<i>2,160.28</i>	<i>1,382.00</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>509.71</i>	<i>6,156.35</i>	<i>3,745.25</i>	<i>4,018.24</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$29,666.87	\$71,451.02	\$32,718.91	\$45,008.11
Permanent debt (except from sinking funds) . . . . .	980.00	6,500.00	1,000.00	1,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	878.83	2,117.29	7,940.62	4,772.04
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	3,500.00	80,000.00	11,000.00	40,000.00
Transfers (except to sinking funds) and refunds . . . . .	210.50	222.50	375.75	821.66
Agency, trust, and investment . . . . .	5,524.14	18,999.81	9,334.05	8,676.24
<b>Total payments</b> . . . . .	<b>\$40,760.34</b>	<b>\$179,290.62</b>	<b>\$62,369.33</b>	<b>\$100,778.05</b>
Balance on hand, including funds . . . . .	<i>648.33</i>	<i>1,771.22</i>	<i>6,700.75</i>	<i>9,443.93</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$41,408.67</b>	<b>\$181,061.84</b>	<b>\$69,070.08</b>	<b>\$110,221.98</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
<b>REVENUE.</b>	<b>\$49,984.94</b>	<b>\$86,699.81</b>	<b>\$50,699.28</b>	<b>\$39,720.36</b>
<b>General</b>	<b>44,400.41</b>	<b>64,248.14</b>	<b>42,912.63</b>	<b>38,745.03</b>
Taxes . . . . .	36,802.64	59,857.20	42,285.01	29,246.41
Property, poll, and income	36,221.21	51,891.47	26,109.56	28,268.05
Corporation, bank, etc.	581.43	7,965.73	16,175.45	978.36
Licenses and permits	40.36	—	50.00	173.50
Fines and forfeits	600.61	183.00	—	11.52
Grants and gifts	6,956.80	4,207.94	577.62	9,313.60
For expenses	6,956.80	4,207.94	577.62	9,313.60
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>5,584.53</b>	<b>22,451.67</b>	<b>7,786.65</b>	<b>975.33</b>
Special assessments	246.05	—	694.47	—
To meet expenses	246.05	—	694.47	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,207.45	3,838.07	5,161.21	432.63
General government	140.00	72.00	320.55	40.00
Protection of persons and property	1,426.49	772.37	212.32	22.65
Health and sanitation	—	258.10	610.00	—
Highways	1,078.80	241.25	188.98	—
Charities	109.94	—	648.00	—
Soldiers' benefits	144.00	—	144.00	216.00
Schools	280.82	2,455.30	2,816.03	153.98
Libraries	27.40	37.65	95.33	—
Recreation	—	1.40	126.00	—
Unclassified	—	—	—	—
Public service enterprises	—	13,868.59	—	—
Electric light	—	—	—	—
Water	—	13,868.59	—	—
All other	—	—	—	—
Cemeteries	165.00	190.00	—	119.80
Interest	1,966.03	4,555.01	1,930.97	422.90
On sinking funds	—	1,482.33	—	—
On trust and investment funds	1,175.92	2,411.25	592.72	—
All other	790.11	661.43	1,338.25	422.90
<b>NON-REVENUE.</b>	<b>\$38,101.59</b>	<b>\$35,008.11</b>	<b>\$11,425.41</b>	<b>\$57,664.64</b>
<b>Offsets to outlays</b>	<b>2,000.00</b>	<b>12,291.80</b>	<b>1,437.50</b>	<b>8,500.00</b>
Departmental	2,000.00	12,291.80	1,437.50	8,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>—</b>	<b>—</b>	<b>42,100.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	—	—	42,100.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,430.15</b>	<b>4,926.76</b>	<b>651.25</b>	<b>100.00</b>
From sinking funds	—	—	—	—
All other	1,430.15	4,926.76	651.25	100.00
<b>Refunds</b>	<b>1.75</b>	<b>339.82</b>	<b>247.50</b>	<b>66.43</b>
<b>Agency, trust, and investment</b>	<b>4,669.69</b>	<b>17,449.73</b>	<b>9,089.16</b>	<b>6,898.21</b>
Taxes and licenses for State	3,161.35	5,421.00	4,326.00	3,936.00
Taxes for county	1,329.25	2,658.49	4,614.44	2,719.07
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	179.09	9,370.24	148.72	243.14
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$51,984.94	\$98,991.61	\$52,136.78	\$48,220.36
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	—	—	42,100.00
Transfers and refunds	1,431.90	5,266.58	898.75	166.43
Agency, trust, and investment	4,669.69	17,449.73	9,089.16	6,898.21
<b>Total receipts</b>	<b>\$88,086.53</b>	<b>\$121,707.92</b>	<b>\$62,124.69</b>	<b>\$97,385.00</b>
Balance on hand, including funds	8,971.21	44,359.98	80,916.45	1,226.70
<b>GRAND TOTAL</b>	<b>\$97,057.74</b>	<b>\$166,067.90</b>	<b>\$143,041.14</b>	<b>\$98,611.70</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Tyngsborough POPULATION 1,044	Lincoln POPULATION 1,042	Orleans POPULATION 1,012	New Marlborough POPULATION 1,010
<b>Maintenance</b>	<b>\$43,131.08</b>	<b>\$74,970.56</b>	<b>\$48,612.33</b>	<b>\$32,634.71</b>
<i>Departmental</i>	<i>42,492.35</i>	<i>70,652.18</i>	<i>48,512.33</i>	<i>32,507.16</i>
General government	2,730.62	6,734.65	5,597.98	1,569.73
Protection of persons and property	4,696.64	6,362.94	3,543.21	271.09
Health and sanitation	633.80	1,390.00	2,499.38	1,181.56
Highways	12,724.81	23,686.88	12,471.35	13,210.81
Charities	1,388.02	1,169.00	2,124.07	1,300.83
Soldiers' benefits	144.00	—	126.00	168.00
Schools	18,503.31	27,701.00	20,558.27	13,658.80
Libraries	1,223.60	1,639.57	822.54	465.58
Recreation	—	1,179.74	—	—
Pensions	—	—	—	—
Unclassified	447.55	788.40	769.53	680.76
<i>Public service enterprises</i>	<i>—</i>	<i>3,902.65</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,902.65	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>633.73</i>	<i>415.73</i>	<i>100.00</i>	<i>127.55</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,354.31</b>	<b>2,563.73</b>	—	<b>906.51</b>
<i>Loans, general purposes</i>	<i>1,354.31</i>	<i>228.73</i>	—	<i>906.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,335.00</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	—	—
<b>Outlays</b>	<b>6,293.77</b>	<b>17,124.18</b>	<b>17,907.89</b>	<b>10,998.72</b>
<i>Departmental</i>	<i>6,293.77</i>	<i>17,124.18</i>	<i>17,907.89</i>	<i>10,998.72</i>
General government	—	135.00	561.60	—
Protection of persons and property	125.00	—	—	—
Health and sanitation	—	—	—	—
Highways	6,168.77	16,989.18	12,482.56	10,998.72
Charities	—	—	—	—
Schools	—	—	4,863.73	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>30,600.00</b>	<b>4,000.00</b>	—	<b>38,300.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	—	<i>—</i>
<i>From revenue and other sources</i>	<i>1,600.00</i>	<i>14,000.00</i>	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	—	—
<i>Temporary loans (including revenue loans)</i>	<i>29,000.00</i>	<i>—</i>	—	<i>38,300.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	—	<i>—</i>
<b>Transfers</b>	<b>1,430.15</b>	<b>4,926.76</b>	<b>651.25</b>	<b>100.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>1,500.00</i>	—	—
<i>All other</i>	<i>1,430.15</i>	<i>3,426.76</i>	<i>651.25</i>	<i>100.00</i>
<b>Refunds</b>	<b>1.75</b>	<b>339.82</b>	<b>247.50</b>	<b>66.43</b>
<b>Agency, trust, and investment</b>	<b>4,746.17</b>	<b>15,211.31</b>	<b>8,976.76</b>	<b>6,998.21</b>
<i>Taxes and licenses for State</i>	<i>3,161.35</i>	<i>5,421.00</i>	<i>4,326.00</i>	<i>3,936.00</i>
<i>Taxes for county</i>	<i>1,329.25</i>	<i>2,658.49</i>	<i>4,614.44</i>	<i>2,719.07</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	—	—
<i>Sinking and other permanent funds</i>	<i>255.57</i>	<i>7,131.82</i>	<i>36.32</i>	<i>343.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$44,485.39	\$77,534.29	\$48,612.33	\$33,541.22
Permanent debt (except from sinking funds)	1,600.00	14,000.00	—	—
Sinking fund requirements from revenue	—	1,500.00	—	—
Outlays	6,293.77	17,124.18	17,907.89	10,998.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	29,000.00	—	—	38,300.00
Transfers (except to sinking funds) and refunds	1,431.90	3,766.58	898.75	166.43
Agency, trust, and investment	4,746.17	15,211.31	8,976.76	6,998.21
<b>Total payments</b>	<b>\$87,557.23</b>	<b>\$119,136.36</b>	<b>\$76,395.73</b>	<b>\$90,004.58</b>
Balance on hand, including funds	9,500.51	46,931.54	66,645.41	8,607.12
<b>GRAND TOTAL</b>	<b>\$97,057.74</b>	<b>\$166,067.90</b>	<b>\$143,041.14</b>	<b>\$98,611.70</b>

<sup>1</sup> Includes \$3,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 961	Mendon POPULATION 961	Berkley POPULATION 935	Topsfield POPULATION 900
<b>REVENUE.</b>	<b>\$38,742.68</b>	<b>\$31,946.72</b>	<b>\$29,531.77</b>	<b>\$52,183.52</b>
<b>General</b>	<b>33,004.09</b>	<b>30,359.86</b>	<b>26,631.05</b>	<b>47,313.76</b>
Taxes . . . . .	23,092.73	23,387.33	18,489.20	44,384.43
Property, poll, and income	22,048.68	22,931.32	17,998.07	39,719.24
Corporation, bank, etc.	1,044.05	456.01	501.13	4,665.19
Licenses and permits	6.50	2.00	2.00	44.50
Fines and forfeits	—	63.00	25.00	—
Grants and gifts	9,904.86	6,907.53	8,104.85	2,884.83
For expenses	9,890.49	6,907.53	8,104.85	2,884.83
For outlays	14.37	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>5,738.59</b>	<b>1,586.86</b>	<b>2,900.72</b>	<b>4,869.76</b>
Special assessments	—	—	75.00	258.66
To meet expenses	—	—	75.00	258.66
To meet outlays	—	—	—	—
Privileges	—	100.00	250.00	—
Departmental	5,498.25	1,094.65	2,254.17	2,261.80
General government	88.25	145.00	—	255.00
Protection of persons and property	10.00	25.87	10.23	249.22
Health and sanitation	—	—	95.76	—
Highways	3,233.98	—	1,511.50	290.70
Charities	808.16	—	487.50	16.25
Soldiers' benefits	28.00	174.00	144.00	474.00
Schools	1,317.36	659.68	5.18	915.00
Libraries	—	24.73	—	36.63
Recreation	—	8.00	—	—
Unclassified	12.50	57.37	—	25.00
Public service enterprises	—	11.70	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	11.70	—	—
Cemeteries	—	—	83.30	730.52
Interest	240.34	380.51	238.25	1,618.73
On sinking funds	—	—	—	—
On trust and investment funds	240.34	108.10	23.23	1,130.24
All other	—	272.41	215.02	488.54
<b>NON-REVENUE.</b>	<b>\$20,058.12</b>	<b>\$21,050.06</b>	<b>\$15,663.49</b>	<b>\$53,835.68</b>
<b>Offsets to outlays</b>	<b>1,174.06</b>	<b>1,000.00</b>	<b>—</b>	<b>—</b>
Departmental	1,174.06	1,000.00	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,000.00</b>	<b>16,000.00</b>	<b>12,000.00</b>	<b>37,500.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,000.00	16,000.00	12,000.00	37,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>58.77</b>	<b>—</b>	<b>—</b>	<b>200.00</b>
From sinking funds	—	—	—	—
All other	58.77	—	—	200.00
<b>Refunds</b>	<b>458.94</b>	<b>36.06</b>	<b>—</b>	<b>1,941.70</b>
<b>Agency, trust, and investment</b>	<b>5,366.35</b>	<b>4,014.00</b>	<b>3,663.49</b>	<b>14,193.98</b>
Taxes and licenses for State	2,967.00	2,350.00	2,427.00	6,453.00
Taxes for county	2,392.92	1,164.00	730.43	5,222.88
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6.43	—	506.06	2,518.10
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$39,916.74	\$32,946.72	\$29,531.77	\$52,183.52
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	16,000.00	12,000.00	37,500.00
Transfers and refunds	517.71	36.06	—	2,141.70
Agency, trust, and investment	5,366.35	4,014.00	3,663.49	14,193.98
<b>Total receipts</b>	<b>\$58,800.80</b>	<b>\$52,996.78</b>	<b>\$45,195.26</b>	<b>\$106,019.20</b>
Balance on hand, including funds	358.60	7.75	3,981.41	4,072.54
<b>GRAND TOTAL</b>	<b>\$59,159.40</b>	<b>\$53,004.53</b>	<b>\$49,176.67</b>	<b>\$110,091.74</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Conway POPULATION 961	Mendon POPULATION 961	Berkley POPULATION 935	Topsfield POPULATION 900
<b>Maintenance</b>	<b>\$38,631.72</b>	<b>\$29,309.82</b>	<b>\$30,010.98</b>	<b>\$52,406.96</b>
<i>Departmental</i>	<i>38,631.72</i>	<i>29,309.82</i>	<i>30,010.98</i>	<i>52,406.96</i>
General government	1,519.09	2,141.29	1,659.45	4,206.04
Protection of persons and property	511.89	799.74	816.56	2,719.94
Health and sanitation	286.75	316.13	1,391.31	1,273.41
Highways	17,239.21	9,518.01	10,047.19	17,687.59
Charities	2,590.14	861.67	1,146.99	1,401.06
Soldiers' benefits	—	150.00	414.00	504.00
Schools	16,229.14	14,671.83	13,685.82	20,737.32
Libraries	—	523.93	441.18	712.59
Recreation	—	35.70	67.95	642.83
Pensions	—	—	—	—
Unclassified	220.00	240.25	152.28	1,498.05
<i>Public service enterprises</i>	<i>—</i>	<i>1.27</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	1.27	—	—
<i>Cemeteries</i>	<i>35.50</i>	<i>50.00</i>	<i>188.25</i>	<i>1,012.63</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.50</i>
<b>Interest</b>	<b>320.06</b>	<b>432.74</b>	<b>273.33</b>	<b>1,468.17</b>
<i>Loans, general purposes</i>	<i>320.06</i>	<i>432.74</i>	<i>273.33</i>	<i>1,468.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>7,077.80</b>	<b>2,462.66</b>	<b>675.25</b>	<b>—</b>
<i>Departmental</i>	<i>7,077.80</i>	<i>2,462.66</i>	<i>675.25</i>	<i>—</i>
General government	—	644.93	88.00	—
Protection of persons and property	28.75	—	—	—
Health and sanitation	—	—	—	—
Highways	7,049.05	1,817.73	399.25	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	188.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,958.11</b>	<b>16,650.00</b>	<b>12,000.00</b>	<b>37,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>650.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>16,000.00</i>	<i>12,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>958.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>58.77</b>	<b>—</b>	<b>—</b>	<b>200.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>58.77</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
<b>Refunds</b>	<b>458.94</b>	<b>36.06</b>	<b>—</b>	<b>1,941.70</b>
<b>Agency, trust, and investment</b>	<b>5,606.69</b>	<b>4,072.10</b>	<b>3,686.72</b>	<b>14,865.80</b>
<i>Taxes and licenses for State</i>	<i>2,967.00</i>	<i>2,850.00</i>	<i>2,427.00</i>	<i>6,453.00</i>
<i>Taxes for county</i>	<i>2,392.92</i>	<i>1,164.00</i>	<i>730.43</i>	<i>5,322.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>246.77</i>	<i>58.10</i>	<i>529.29</i>	<i>3,189.92</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$38,951.78	\$29,742.56	\$30,284.31	\$53,875.13
Permanent debt (except from sinking funds)	—	650.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,077.80	2,462.66	675.25	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,958.11	16,000.00	12,000.00	35,000.00
Transfers (except to sinking funds) and refunds	517.71	36.06	—	2,141.70
Agency, trust, and investment	5,606.69	4,072.10	3,686.72	14,865.80
<b>Total payments</b>	<b>\$59,112.09</b>	<b>\$52,963.38</b>	<b>\$46,646.28</b>	<b>\$107,882.63</b>
Balance on hand, including funds	47.31	41.15	2,530.39	2,209.11
<b>GRAND TOTAL</b>	<b>\$59,159.40</b>	<b>\$53,004.53</b>	<b>\$49,176.67</b>	<b>\$110,091.74</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
<b>REVENUE.</b>	<b>\$57,103.45</b>	<b>\$51,131.41</b>	<b>\$28,193.24</b>	<b>\$46,501.77</b>
<b>General</b>	<b>53,667.71</b>	<b>47,046.87</b>	<b>27,807.49</b>	<b>43,804.35</b>
<i>Taxes</i>	<i>46,723.78</i>	<i>36,265.45</i>	<i>18,886.55</i>	<i>31,958.43</i>
Property, poll, and income	41,887.52	35,946.42	18,702.04	31,498.55
Corporation, bank, etc.	4,836.26	319.03	184.51	459.88
<i>Licenses and permits</i>	<i>40.10</i>	<i>194.00</i>	<i>1.00</i>	<i>2.00</i>
<i>Fines and forfeits</i>	<i>306.00</i>	<i>390.00</i>	<i>6.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>6,697.83</i>	<i>10,197.42</i>	<i>8,914.94</i>	<i>11,843.92</i>
For expenses	6,597.83	6,197.42	8,914.94	11,843.92
For outlays	—	4,000.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>3,435.74</b>	<b>4,084.54</b>	<b>385.75</b>	<b>2,697.42</b>
<i>Special assessments</i>	<i>713.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	713.69	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,759.02</i>	<i>2,676.28</i>	<i>322.99</i>	<i>2,024.40</i>
General government	68.45	413.00	65.55	427.50
Protection of persons and property	765.12	305.13	18.14	—
Health and sanitation	—	—	—	7.73
Highways	4.95	659.63	144.15	9.00
Charities	631.41	677.58	—	68.78
Soldiers' benefits	174.00	216.00	—	212.00
Schools	100.39	225.09	73.73	1,293.39
Libraries	12.30	4.85	14.98	—
Recreation	—	99.00	—	—
Unclassified	2.40	76.00	6.44	6.00
<i>Public service enterprises</i>	<i>—</i>	<i>1.60</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1.60	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>325.50</i>	<i>246.00</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>637.63</i>	<i>1,160.66</i>	<i>62.76</i>	<i>673.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	58.83	80.52	17.78	673.02
All other	578.70	1,080.14	44.98	—
<b>NON-REVENUE.</b>	<b>\$57,120.51</b>	<b>\$97,984.69</b>	<b>\$15,193.82</b>	<b>\$34,932.16</b>
<b>Offsets to outlays</b>	<b>6,118.38</b>	<b>8,260.00</b>	<b>—</b>	<b>4,009.00</b>
<i>Departmental</i>	<i>6,118.38</i>	<i>8,260.00</i>	<i>—</i>	<i>4,009.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>83,320.00</b>	<b>10,090.85</b>	<b>25,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>42,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,900.00</i>	<i>9,500.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>590.85</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>420.00</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>270.10</b>	<b>40.00</b>	<b>200.00</b>	<b>274.30</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	270.10	40.00	200.00	274.30
<b>Refunds</b>	<b>45.43</b>	<b>58.98</b>	<b>308.75</b>	<b>6.00</b>
<b>Agency, trust, and investment</b>	<b>10,686.60</b>	<b>6,305.71</b>	<b>4,594.22</b>	<b>5,642.86</b>
<i>Taxes and licenses for State</i>	<i>5,574.00</i>	<i>4,033.14</i>	<i>2,415.00</i>	<i>3,117.00</i>
<i>Taxes for county</i>	<i>3,806.21</i>	<i>1,846.17</i>	<i>1,861.16</i>	<i>2,525.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>892.39</i>	<i>426.40</i>	<i>318.06</i>	<i>—</i>
All other	414.00	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$63,221.83	\$59,391.41	\$28,193.24	\$50,510.77
Premiums	—	420.00	—	—
Municipal indebtedness	40,000.00	82,900.00	10,090.85	25,000.00
Transfers and refunds	315.53	98.98	508.75	280.30
Agency, trust, and investment	10,686.60	6,305.71	4,594.22	5,642.86
<b>Total receipts</b>	<b>\$114,223.96</b>	<b>\$149,116.10</b>	<b>\$43,387.06</b>	<b>\$81,433.93</b>
<i>Balance on hand, including funds</i>	<i>13,395.49</i>	<i>1,516.42</i>	<i>724.76</i>	<i>4,741.27</i>
<b>GRAND TOTAL</b>	<b>\$127,619.45</b>	<b>\$150,632.52</b>	<b>\$44,111.82</b>	<b>\$86,175.20</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Carver POPULATION 891	Burlington POPULATION 885	Gill POPULATION 879	Ashfield POPULATION 869
<b>Maintenance</b>	<b>\$46,482.99</b>	<b>\$45,180.65</b>	<b>\$23,568.88</b>	<b>\$37,970.79</b>
<i>Departmental</i>	<i>45,998.74</i>	<i>44,329.15</i>	<i>23,483.38</i>	<i>37,970.79</i>
General government	4,001.93	5,166.73	1,246.11	2,060.99
Protection of persons and property	3,754.39	2,645.00	322.44	617.90
Health and sanitation	1,124.67	296.00	359.51	1,475.00
Highways	13,582.13	11,066.67	6,519.11	14,137.54
Charities	3,040.72	1,933.81	877.52	274.30
Soldiers' benefits	425.00	199.00	—	90.00
Schools	19,203.71	21,609.90	13,295.58	18,330.06
Libraries	287.73	520.94	593.11	200.00
Recreation	20.90	180.95	—	—
Pensions	—	—	—	—
Unclassified	557.56	710.15	270.00	785.00
<i>Public service enterprises</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	25.00	—	—
<i>Cemeteries</i>	<i>484.25</i>	<i>826.50</i>	<i>85.50</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,187.53</b>	<b>1,370.81</b>	<b>425.72</b>	<b>810.00</b>
<i>Loans, general purposes</i>	<i>1,187.53</i>	<i>1,370.81</i>	<i>425.72</i>	<i>810.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,888.98</b>	<b>61,441.51</b>	<b>700.00</b>	<b>10,518.95</b>
<i>Departmental</i>	<i>15,888.98</i>	<i>61,441.51</i>	<i>700.00</i>	<i>10,518.95</i>
General government	—	—	500.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	15,841.34	11,665.54	—	10,139.33
Charities	—	—	—	—
Schools	47.64	49,775.97	—	379.62
Libraries	—	—	200.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>42,350.00</b>	<b>34,400.00</b>	<b>14,000.00</b>	<b>25,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,350.00</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>33,400.00</i>	<i>12,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>270.10</b>	<b>40.00</b>	<b>200.00</b>	<b>274.30</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>270.10</i>	<i>40.00</i>	<i>200.00</i>	<i>274.30</i>
<b>Refunds</b>	<b>45.43</b>	<b>58.98</b>	<b>308.75</b>	<b>6.00</b>
<b>Agency, trust, and investment</b>	<b>10,713.03</b>	<b>6,346.23</b>	<b>4,412.00</b>	<b>6,041.58</b>
<i>Taxes and licenses for State</i>	<i>5,574.00</i>	<i>4,033.14</i>	<i>2,415.00</i>	<i>3,117.00</i>
<i>Taxes for county</i>	<i>3,806.21</i>	<i>1,846.17</i>	<i>1,861.16</i>	<i>2,625.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>918.82</i>	<i>466.92</i>	<i>135.84</i>	<i>398.72</i>
<i>All other</i>	<i>414.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$47,670.52	\$46,551.46	\$23,994.60	\$38,780.79
Permanent debt (except from sinking funds)	2,350.00	1,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,888.98	61,441.51	700.00	10,518.95
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	33,400.00	12,000.00	25,000.00
Transfers (except to sinking funds) and refunds	315.53	98.98	508.75	280.30
Agency, trust, and investment	10,713.03	6,346.23	4,412.00	6,041.58
<b>Total payments</b>	<b>\$116,938.06</b>	<b>\$148,838.18</b>	<b>\$43,615.35</b>	<b>\$80,621.62</b>
<i>Balance on hand, including funds</i>	<i>10,681.39</i>	<i>1,794.34</i>	<i>496.47</i>	<i>5,553.58</i>
<b>GRAND TOTAL</b>	<b>\$127,619.45</b>	<b>\$150,632.52</b>	<b>\$44,111.82</b>	<b>\$86,175.20</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Berlin POPULATION 868	Dover POPULATION 867	Ashby POPULATION 834	Wellfleet POPULATION 826
REVENUE.	\$36,687.70	\$81,109.55	\$42,416.57	\$40,954.12
General	32,913.05	77,095.05	38,089.44	38,398.48
<i>Taxes</i>	25,640.21	75,739.51	26,854.09	30,512.67
Property, poll, and income	25,108.43	69,332.55	24,724.45	30,135.83
Corporation, bank, etc.	531.78	6,406.96	2,129.64	376.84
<i>Licenses and permits</i>	23.00	7.00	1.00	83.00
<i>Fines and forfeits</i>	73.43	—	7.72	—
<i>Grants and gifts</i>	7,176.41	1,326.74	11,226.63	7,802.81
For expenses	7,176.41	1,326.74	11,226.63	7,802.81
For outlays	—	—	—	—
<i>All other</i>	—	21.80	—	—
Commercial	3,774.65	4,014.50	4,327.13	2,555.64
<i>Special assessments</i>	60.85	281.65	302.00	208.61
To meet expenses	60.85	281.65	302.00	208.61
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	165.00
<i>Departmental</i>	2,286.43	2,508.22	560.64	1,393.27
General government	224.37	398.99	33.50	—
Protection of persons and property	449.13	874.71	134.27	1,011.71
Health and sanitation	—	—	—	—
Highways	—	70.00	155.37	—
Charities	600.99	69.70	3.50	—
Soldiers' benefits	432.00	186.00	210.00	216.00
Schools	517.31	883.32	10.00	39.50
Libraries	12.63	21.00	12.00	76.76
Recreation	—	—	—	15.00
Unclassified	50.00	4.50	2.00	34.30
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	632.49	287.63	750.25	482.07
<i>Interest</i>	794.83	937.00	2,714.24	306.69
On sinking funds	—	—	—	—
On trust and investment funds	349.19	231.56	1,967.88	40.00
All other	445.69	705.44	746.36	266.69
NON-REVENUE.	\$47,949.87	\$62,194.61	\$21,543.71	\$22,278.26
Offsets to outlays	15,000.00	4,607.70	—	—
<i>Departmental</i>	15,000.00	4,607.70	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	27,000.00	45,000.00	15,000.00	13,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	27,000.00	45,000.00	15,000.00	13,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	23.40	299.48	152.34	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	23.40	299.48	152.34	—
Refunds	70.43	120.03	—	390.68
Agency, trust, and investment	5,856.04	12,167.40	6,391.37	8,887.58
<i>Taxes and licenses for State</i>	2,753.00	7,004.68	3,216.00	2,865.00
<i>Taxes for county</i>	1,164.00	4,684.35	1,476.94	2,966.42
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,959.04	478.37	1,498.18	3,056.16
<i>All other</i>	—	—	200.25	—
RECAPITULATION.				
Revenue and offsets to outlays	\$51,687.70	\$85,717.25	\$42,416.57	\$40,954.12
Premiums	—	—	—	—
Municipal indebtedness	27,000.00	45,000.00	15,000.00	13,000.00
Transfers and refunds	93.83	419.51	152.34	390.68
Agency, trust, and investment	5,856.04	12,167.40	6,391.37	8,887.58
Total receipts	\$84,637.57	\$143,304.16	\$63,960.28	\$63,232.38
Balance on hand, including funds	1,735.25	15,463.19	12,382.16	919.09
GRAND TOTAL	\$86,372.82	\$158,767.35	\$76,342.44	\$64,151.47

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Berlin POPULATION 868	Dover POPULATION 867	Ashby POPULATION 834	Wellfleet POPULATION 826
<b>Maintenance</b> . . . . .	<b>\$27,498.82</b>	<b>\$68,754.56</b>	<b>\$42,506.99</b>	<b>\$31,540.05</b>
<i>Departmental</i> . . . . .	<i>27,247.19</i>	<i>67,658.66</i>	<i>41,573.08</i>	<i>31,038.38</i>
General government . . . . .	1,381.13	7,507.28	1,609.11	3,664.62
Protection of persons and property . . . . .	1,255.86	6,246.65	2,030.08	1,871.02
Health and sanitation . . . . .	131.25	2,076.53	759.05	2,105.61
Highways . . . . .	7,831.27	22,498.92	13,726.46	9,785.90
Charities . . . . .	1,181.86	458.69	141.50	2,365.95
Soldiers' benefits . . . . .	552.00	168.00	216.00	306.00
Schools . . . . .	13,836.48	23,912.39	21,594.73	9,970.01
Libraries . . . . .	385.63	964.15	757.54	561.32
Recreation . . . . .	14.40	1,948.71	109.18	6.50
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	677.31	1,877.24	629.43	401.45
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>251.63</i>	<i>1,096.00</i>	<i>933.91</i>	<i>501.67</i>
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>980.82</b>	<b>3,962.13</b>	<b>1,276.64</b>	<b>338.63</b>
<i>Loans, general purposes</i> . . . . .	<i>980.82</i>	<i>3,962.13</i>	<i>1,276.64</i>	<i>338.63</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>11,184.50</b>	<b>11,342.42</b>	<b>5,604.15</b>	<b>1,367.85</b>
<i>Departmental</i> . . . . .	<i>11,184.50</i>	<i>11,342.42</i>	<i>5,604.15</i>	<i>1,367.85</i>
General government . . . . .	184.50	3,109.01	—	—
Protection of persons and property . . . . .	—	—	—	316.67
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	11,000.00	8,152.41	—	1,051.18
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	5,604.15	—
Libraries . . . . .	—	81.00	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>28,000.00</b>	<b>51,137.68</b>	<b>11,200.00</b>	<b>16,500.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	6,137.68	1,200.00	500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>28,000.00</i>	<i>45,000.00</i>	<i>10,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>23.40</b>	<b>299.48</b>	<b>152.34</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>23.40</i>	<i>299.48</i>	<i>152.34</i>	—
<b>Refunds</b> . . . . .	<b>70.43</b>	<b>120.03</b>	<b>—</b>	<b>390.68</b>
<b>Agency, trust, and investment</b> . . . . .	<b>5,974.04</b>	<b>12,328.66</b>	<b>6,391.37</b>	<b>6,313.49</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,733.00</i>	<i>7,004.68</i>	<i>3,216.00</i>	<i>2,865.00</i>
<i>Taxes for county</i> . . . . .	<i>1,164.00</i>	<i>4,684.36</i>	<i>1,476.94</i>	<i>2,966.42</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>2,077.04</i>	<i>639.63</i>	<i>1,498.18</i>	<i>482.07</i>
<i>All other</i> . . . . .	—	—	<i>200.25</i>	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$28,479.64	\$72,716.69	\$43,783.63	\$31,878.68
Permanent debt (except from sinking funds) . . . . .	—	6,137.68	1,200.00	500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,184.50	11,342.42	5,604.15	1,367.85
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	28,000.00	45,000.00	10,000.00	16,000.00
Transfers (except to sinking funds) and refunds . . . . .	93.83	419.51	152.34	390.68
Agency, trust, and investment . . . . .	5,974.04	12,328.66	6,391.37	6,313.49
<b>Total payments</b> . . . . .	<b>\$73,732.01</b>	<b>\$147,944.96</b>	<b>\$67,131.49</b>	<b>\$56,450.70</b>
<i>Balance on hand, including funds</i> . . . . .	<i>12,640.81</i>	<i>10,822.39</i>	<i>9,210.95</i>	<i>7,700.77</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$86,372.82</b>	<b>\$158,767.35</b>	<b>\$76,342.44</b>	<b>\$64,151.47</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
<b>REVENUE.</b>	<b>\$41,100.64</b>	<b>\$27,957.40</b>	<b>\$28,787.48</b>	<b>\$46,321.38</b>
<b>General</b>	<b>37,365.99</b>	<b>26,237.41</b>	<b>24,616.43</b>	<b>38,076.10</b>
Taxes . . . . .	28,684.62	16,499.08	16,578.59	26,077.18
Property, poll, and income	26,113.02	16,276.42	16,180.64	25,887.63
Corporation, bank, etc.	2,571.60	222.66	397.95	189.55
Licenses and permits	12.25	1.00	52.00	5.00
Fines and forfeits	169.13	432.76	20.00	74.21
Grants and gifts	8,499.99	9,304.57	7,965.84	11,919.71
For expenses	8,399.99	9,304.57	7,965.84	11,919.71
For outlays	100.00	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>3,734.65</b>	<b>1,719.99</b>	<b>4,171.05</b>	<b>8,245.28</b>
Special assessments	—	—	—	498.20
To meet expenses	—	—	—	498.20
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,157.48	1,501.48	3,841.26	498.60
General government	234.17	200.20	146.00	164.15
Protection of persons and property	31.14	45.83	30.15	74.10
Health and sanitation	—	—	260.71	—
Highways	49.05	—	45.73	40.50
Charities	2.96	—	20.00	—
Soldiers' benefits	296.00	144.00	—	126.00
Schools	543.16	90.95	3,251.25	64.35
Libraries	1.00	20.00	82.42	—
Recreation	—	—	—	29.50
Unclassified	—	1.50	5.00	—
Public service enterprises	34.00	—	—	5,710.22
Electric light	—	—	—	5,690.50
Water	—	—	—	—
All other	34.00	—	—	19.72
Cemeteries	172.25	158.50	—	532.60
Interest	2,370.92	1,060.01	329.79	1,005.76
On sinking funds	—	—	—	—
On trust and investment funds	1,857.53	980.72	176.03	526.13
All other	513.39	79.29	153.76	479.63
<b>NON-REVENUE.</b>	<b>\$24,600.73</b>	<b>\$10,898.93</b>	<b>\$9,020.10</b>	<b>\$24,114.73</b>
<b>Offsets to outlays</b>	<b>1,116.46</b>	<b>—</b>	<b>100.00</b>	<b>4,000.00</b>
Departmental	1,116.46	—	100.00	4,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>18,000.00</b>	<b>6,000.00</b>	<b>4,000.00</b>	<b>15,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	18,000.00	6,000.00	4,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>454.29</b>
From sinking funds	—	—	—	—
All other	—	—	—	454.29
<b>Refunds</b>	<b>115.67</b>	<b>55.00</b>	<b>72.06</b>	<b>285.42</b>
<b>Agency, trust, and investment</b>	<b>5,368.60</b>	<b>4,843.93</b>	<b>4,848.04</b>	<b>4,375.02</b>
Taxes and licenses for State	3,251.00	2,349.00	2,676.00	2,329.00
Taxes for county	1,527.00	1,522.21	2,127.04	946.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	610.60	972.72	45.00	1,200.02
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$42,217.10	\$27,957.40	\$28,887.48	\$50,321.38
Premiums	—	—	—	—
Municipal indebtedness	18,000.00	6,000.00	4,000.00	15,000.00
Transfers and refunds	115.67	55.00	72.06	739.71
Agency, trust, and investment	5,368.60	4,843.93	4,848.04	4,375.02
<b>Total receipts</b>	<b>\$65,701.37</b>	<b>\$38,856.33</b>	<b>\$37,807.58</b>	<b>\$70,436.11</b>
Balance on hand, including funds	6,290.75	2,862.20	11,591.50	2,328.54
<b>GRAND TOTAL</b>	<b>\$71,992.12</b>	<b>\$41,718.53</b>	<b>\$49,399.08</b>	<b>\$72,764.65</b>

<sup>1</sup> Includes \$0.50 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Royalston POPULATION 819	Southampton POPULATION 814	Charlemont POPULATION 808	Boylston POPULATION 794
<b>Maintenance</b>	<b>\$36,200.91</b>	<b>\$27,073.53</b>	<b>\$30,345.52</b>	<b>\$39,116.19</b>
<i>Departmental</i>	<i>35,766.16</i>	<i>26,789.68</i>	<i>30,345.52</i>	<i>39,380.36</i>
General government	2,289.61	1,432.67	1,516.16	2,020.50
Protection of persons and property	1,450.32	1,323.52	648.41	1,680.53
Health and sanitation	886.39	437.25	1,192.80	470.50
Highways	13,727.14	10,222.11	10,498.83	5,812.52
Charities	1,764.36	1,131.00	414.25	817.09
Soldiers' benefits	252.00	144.00	—	126.00
Schools	13,916.04	11,484.10	15,657.50	22,436.37
Libraries	399.47	394.34	263.57	959.67
Recreation	23.60	—	—	139.50
Pensions	—	—	—	—
Unclassified	1,057.23	220.69	154.00	917.68
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,125.32</i>
Electric light	—	—	—	3,099.57
Water	—	—	—	—
All other	—	—	—	25.75
<i>Cemeteries</i>	<i>424.75</i>	<i>255.40</i>	<i>—</i>	<i>610.51</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>28.45</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>660.00</b>	<b>294.42</b>	<b>108.33</b>	<b>499.39</b>
<i>Loans, general purposes</i>	<i>660.00</i>	<i>294.42</i>	<i>108.33</i>	<i>386.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>112.56</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>4,044.64</b>	<b>—</b>	<b>—</b>	<b>11,131.16</b>
<i>Departmental</i>	<i>3,244.64</i>	<i>—</i>	<i>—</i>	<i>7,880.01</i>
General government	—	—	—	—
Protection of persons and property	382.29	—	—	—
Health and sanitation	—	—	—	—
Highways	2,862.35	—	—	6,878.01
Charities	—	—	—	—
Schools	—	—	—	1,002.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,251.15</i>
Electric light	—	—	—	3,251.15
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>800.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>18,000.00</b>	<b>6,500.00</b>	<b>4,000.00</b>	<b>15,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>18,000.00</i>	<i>6,000.00</i>	<i>4,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>454.29</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>454.29</i>
<b>Refunds</b>	<b>115.67</b>	<b>55.00</b>	<b>72.06</b>	<b>285.42</b>
<b>Agency, trust, and investment</b>	<b>5,368.60</b>	<b>4,843.93</b>	<b>4,848.04</b>	<b>4,421.86</b>
<i>Taxes and licenses for State</i>	<i>3,231.00</i>	<i>2,349.00</i>	<i>2,676.00</i>	<i>2,229.00</i>
<i>Taxes for county</i>	<i>1,527.00</i>	<i>1,522.21</i>	<i>2,127.04</i>	<i>946.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>610.60</i>	<i>972.72</i>	<i>45.00</i>	<i>1,246.86</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$36,860.91	\$27,367.95	\$30,453.85	\$39,615.58
Permanent debt (except from sinking funds)	—	500.00	—	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,044.64	—	—	11,131.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	18,000.00	6,000.00	4,000.00	15,000.00
Transfers (except to sinking funds) and refunds	115.67	55.00	72.06	739.71
Agency, trust, and investment	5,368.60	4,843.93	4,848.04	4,421.86
<b>Total payments</b>	<b>\$64,389.82</b>	<b>\$38,766.88</b>	<b>\$39,373.95</b>	<b>\$71,408.31</b>
Balance on hand, including funds	7,602.30	2,951.65	10,025.13	1,856.34
<b>GRAND TOTAL</b>	<b>\$71,992.12</b>	<b>\$41,718.53</b>	<b>\$49,399.08</b>	<b>\$72,764.65</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 790	East Brookfield POPULATION 779	Granby POPULATION 779	Brimfield POPULATION 778
<b>REVENUE.</b>	<b>\$28,687.56</b>	<b>\$25,165.64</b>	<b>\$32,364.26</b>	<b>\$52,043.78</b>
<b>General</b>	<b>24,734.17</b>	<b>22,030.83</b>	<b>29,250.72</b>	<b>45,555.81</b>
Taxes	20,344.51	19,040.61	20,416.21	29,566.27
Property, poll, and income	18,243.00	18,402.37	20,061.54	26,983.11
Corporation, bank, etc.	2,101.51	638.24	354.67	2,583.16
Licenses and permits	19.60	21.00	4.00	4.00
Fines and forfeits	74.00	170.47	41.00	4.50
Grants and gifts	4,296.16	2,798.75	8,789.51	15,981.04
For expenses	4,296.16	2,798.75	8,789.51	15,981.04
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>3,953.39</b>	<b>3,134.81</b>	<b>3,113.54</b>	<b>6,487.97</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,650.41	715.98	2,144.36	5,294.98
General government	287.50	—	5.00	175.00
Protection of persons and property	1,138.69	44.10	22.38	16.03
Health and sanitation	—	—	—	—
Highways	92.35	187.82	49.65	1,177.94
Charities	—	45.42	—	62.00
Soldiers' benefits	318.00	384.00	72.00	54.00
Schools	1,813.87	—	1,984.75	3,723.01
Libraries	—	54.64	3.04	7.00
Recreation	—	—	—	—
Unclassified	—	—	7.54	80.00
Public service enterprises	87.00	1,995.66	—	—
Electric light	—	—	—	—
Water	87.00	1,995.66	—	—
All other	—	—	—	—
Cemeteries	184.42	94.60	432.46	166.19
Interest	31.66	328.67	536.72	1,026.80
On sinking funds	—	—	—	—
On trust and investment funds	31.56	—	251.27	596.04
All other	—	328.67	285.45	430.76
<b>NON-REVENUE.</b>	<b>\$17,314.35</b>	<b>\$14,064.59</b>	<b>\$24,460.46</b>	<b>\$17,342.61</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>257.50</b>
Departmental	—	—	—	257.50
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,000.00</b>	<b>10,000.00</b>	<b>15,700.00</b>	<b>12,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,000.00	10,000.00	15,700.00	12,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>32.09</b>	<b>38.27</b>	<b>252.09</b>
From sinking funds	—	—	—	—
All other	—	32.09	38.27	252.09
<b>Refunds</b>	<b>206.72</b>	<b>—</b>	<b>239.38</b>	<b>60.47</b>
<b>Agency, trust, and investment</b>	<b>4,107.63</b>	<b>4,032.50</b>	<b>8,482.81</b>	<b>4,772.55</b>
Taxes and licenses for State	2,334.00	2,652.00	2,928.00	3,036.00
Taxes for county	1,522.21	1,091.00	2,065.85	1,018.27
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	251.42	289.50	3,488.96	718.28
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$28,687.56	\$25,165.64	\$32,364.26	\$52,301.28
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	10,000.00	15,700.00	12,000.00
Transfers and refunds	206.72	32.09	277.65	312.56
Agency, trust, and investment	4,107.63	4,032.50	8,482.81	4,772.55
<b>Total receipts</b>	<b>\$46,001.91</b>	<b>\$39,230.23</b>	<b>\$56,824.72</b>	<b>\$69,386.39</b>
Balance on hand, including funds	2,607.97	1,574.46	1,620.60	367.95
<b>GRAND TOTAL</b>	<b>\$48,609.88</b>	<b>\$40,804.69</b>	<b>\$58,445.32</b>	<b>\$69,754.34</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Enfield POPULATION 790	East Brookfield POPULATION 779	Granby POPULATION 779	Brimfield POPULATION 778
<b>Maintenance</b>	<b>\$22,971.95</b>	<b>\$22,122.59</b>	<b>\$33,500.62</b>	<b>\$45,953.76</b>
<i>Departmental</i>	<i>22,673.15</i>	<i>18,271.64</i>	<i>33,056.06</i>	<i>45,634.18</i>
General government	1,551.36	1,452.41	1,480.25	3,100.63
Protection of persons and property	888.45	957.92	473.99	499.05
Health and sanitation	341.00	476.24	510.37	558.49
Highways	8,335.76	3,936.51	11,599.59	12,361.81
Charities	1,027.08	124.84	1,085.21	781.74
Soldiers' benefits	324.00	192.00	372.00	144.00
Schools	9,521.16	9,901.73	16,448.44	25,378.22
Libraries	116.80	747.42	676.20	803.17
Recreation	50.00	—	—	75.00
Pensions	—	—	—	—
Unclassified	517.54	482.57	410.01	1,932.07
<i>Public service enterprises</i>	<i>47.85</i>	<i>3,705.70</i>	—	—
Electric light	—	—	—	—
Water	47.85	3,705.70	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>250.95</i>	<i>145.25</i>	<i>444.56</i>	<i>319.58</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>467.91</b>	<b>333.67</b>	<b>271.70</b>	<b>325.00</b>
<i>Loans, general purposes</i>	<i>467.91</i>	<i>333.67</i>	<i>271.70</i>	<i>325.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>3,072.00</b>	—	<b>167.05</b>	<b>3,919.00</b>
<i>Departmental</i>	<i>3,072.00</i>	—	<i>167.05</i>	<i>3,919.00</i>
General government	—	—	76.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,072.00	—	—	3,719.00
Charities	—	—	—	—
Schools	—	—	91.05	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	200.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>15,000.00</b>	<b>10,000.00</b>	<b>11,700.00</b>	<b>14,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>11,700.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	—	<b>32.09</b>	<b>38.27</b>	<b>252.09</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	32.09	38.27	252.09
<b>Refunds</b>	<b>206.72</b>	—	<b>239.38</b>	<b>60.47</b>
<b>Agency, trust, and investment</b>	<b>4,107.63</b>	<b>4,032.50</b>	<b>8,482.81</b>	<b>5,116.50</b>
<i>Taxes and licenses for State</i>	<i>2,334.00</i>	<i>2,652.00</i>	<i>2,928.00</i>	<i>3,036.00</i>
<i>Taxes for county</i>	<i>1,522.21</i>	<i>1,091.00</i>	<i>2,065.85</i>	<i>1,018.27</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>251.42</i>	<i>289.50</i>	<i>3,488.96</i>	<i>1,062.23</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$23,439.86	\$22,456.26	\$33,772.32	\$46,278.76
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,072.00	—	167.05	3,919.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	10,000.00	11,700.00	14,000.00
Transfers (except to sinking funds) and refunds	206.72	32.09	277.65	312.56
Agency, trust, and investment	4,107.63	4,032.50	8,482.81	5,116.50
<b>Total payments</b>	<b>\$45,826.21</b>	<b>\$36,520.85</b>	<b>\$54,399.83</b>	<b>\$69,626.82</b>
<i>Balance on hand, including funds</i>	<i>2,783.67</i>	<i>4,283.84</i>	<i>4,045.49</i>	<i>127.52</i>
<b>GRAND TOTAL</b>	<b>\$48,609.88</b>	<b>\$40,804.69</b>	<b>\$58,445.32</b>	<b>\$69,754.34</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bernardston POPULATION 769	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688
<b>REVENUE.</b>	<b>\$30,498.94</b>	<b>\$36,569.08</b>	<b>\$19,840.81</b>	<b>\$28,398.89</b>
<b>General</b>	<b>24,321.07</b>	<b>32,325.45</b>	<b>19,454.48</b>	<b>24,634.44</b>
Taxes . . . . .	16,051.17	23,236.80	11,578.45	24,089.11
Property, poll, and income	15,814.98	23,032.63	11,340.85	23,609.16
Corporation, bank, etc.	236.19	204.17	237.60	479.95
Licenses and permits	14.00	4.00	2.00	25.00
Fines and forfeits	95.00	40.00	50.00	—
Grants and gifts	8,160.90	9,044.65	7,824.03	520.33
For expenses	8,160.90	8,901.40	7,824.03	520.33
For outlays	—	143.25	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>6,177.87</b>	<b>4,243.63</b>	<b>386.33</b>	<b>3,764.45</b>
Special assessments	—	—	—	62.75
To meet expenses	—	—	—	62.75
To meet outlays	—	—	—	—
Privileges	—	—	—	600.00
Departmental	1,902.89	2,524.93	341.65	2,910.82
General government	60.00	124.20	—	376.50
Protection of persons and property	18.50	134.06	20.00	660.41
Health and sanitation	—	—	—	—
Highways	—	393.31	—	—
Charities	6.00	—	—	397.22
Soldiers' benefits	—	228.00	185.00	90.00
Schools	1,461.76	1,587.05	136.65	1,362.63
Libraries	21.87	45.35	—	—
Recreation	244.00	—	—	—
Unclassified	90.76	12.96	—	24.06
Public service enterprises	—	13.50	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	13.50	—	—
Cemeteries	—	264.00	—	—
Interest	4,274.98	1,441.20	44.68	190.88
On sinking funds	—	—	—	—
On trust and investment funds	4,059.23	944.11	—	—
All other	215.75	497.09	44.68	190.88
<b>NON-REVENUE.</b>	<b>\$15,041.84</b>	<b>\$24,831.20</b>	<b>\$3,584.40</b>	<b>\$25,570.98</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,775.00</b>	<b>500.00</b>	<b>509.70</b>
Departmental	—	1,775.00	500.00	509.70
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,154.66</b>	<b>18,000.00</b>	<b>—</b>	<b>19,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	4,000.00	18,000.00	—	19,000.00
Unpaid warrants or orders, current year	154.66	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>5,808.99</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	5,808.99	—	—	—
<b>Refunds</b>	<b>87.56</b>	<b>46.20</b>	<b>24.00</b>	<b>18.00</b>
<b>Agency, trust, and investment</b>	<b>4,990.63</b>	<b>5,010.00</b>	<b>3,060.40</b>	<b>6,043.28</b>
Taxes and licenses for State	2,355.00	2,709.00	1,731.00	2,823.00
Taxes for county	1,861.16	1,237.00	1,329.40	3,131.23
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	774.47	1,064.00	—	89.05
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$30,498.94	\$38,344.08	\$20,340.81	\$28,908.59
Premiums	—	—	—	—
Municipal indebtedness	4,154.66	18,000.00	—	19,000.00
Transfers and refunds	5,896.55	46.20	24.00	18.00
Agency, trust, and investment	4,990.63	5,010.00	3,060.40	6,043.28
<b>Total receipts</b>	<b>\$45,540.78</b>	<b>\$61,400.28</b>	<b>\$23,425.21</b>	<b>\$53,969.87</b>
Balance on hand, including funds	3,068.06	1,382.39	6,981.48	4,586.65
<b>GRAND TOTAL</b>	<b>\$48,608.84</b>	<b>\$62,782.67</b>	<b>\$30,406.69</b>	<b>\$58,556.52</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Bernardston POPULATION 769	Bolton POPULATION 708	Leverett POPULATION 695	Brewster POPULATION 688
<b>Maintenance</b> . . . . .	<b>\$29,826.79</b>	<b>\$29,199.71</b>	<b>\$19,969.40</b>	<b>\$26,321.38</b>
<i>Departmental</i> . . . . .	<i>29,818.79</i>	<i>28,699.21</i>	<i>19,899.40</i>	<i>26,321.38</i>
General government . . . . .	1,714.62	1,456.84	986.10	2,142.29
Protection of persons and property . . . . .	202.09	941.43	364.29	2,104.32
Health and sanitation . . . . .	704.53	104.82	464.50	1,391.16
Highways . . . . .	7,939.63	8,443.75	6,204.83	6,043.97
Charities . . . . .	209.60	2,624.09	871.31	3,303.41
Soldiers' benefits . . . . .	—	192.00	200.00	72.00
Schools . . . . .	16,363.63	13,762.40	10,329.89	10,491.21
Libraries . . . . .	958.42	661.47	288.48	100.00
Recreation . . . . .	1,363.27	73.00	—	114.17
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	363.00	439.41	190.00	558.85
<i>Public service enterprises</i> . . . . .	—	<i>7.10</i>	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	7.10	—	—
<i>Cemeteries</i> . . . . .	—	<i>441.18</i>	<i>70.00</i>	—
<i>Administration of trust funds</i> . . . . .	<i>8.00</i>	<i>52.22</i>	—	—
<b>Interest</b> . . . . .	<b>544.00</b>	<b>594.94</b>	—	<b>518.38</b>
<i>Loans, general purposes</i> . . . . .	<i>544.00</i>	<i>594.94</i>	—	<i>518.38</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>647.19</b>	<b>3,785.67</b>	<b>1,884.38</b>	<b>1,739.40</b>
<i>Departmental</i> . . . . .	<i>647.19</i>	<i>3,785.67</i>	<i>1,884.38</i>	<i>1,739.40</i>
General government . . . . .	300.00	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	1,500.00	1,407.91	1,739.40
Charities . . . . .	—	—	—	—
Schools . . . . .	347.19	2,285.67	476.47	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>5,500.00</b>	<b>18,200.00</b>	—	<b>19,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>1,500.00</i>	<i>200.00</i>	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>4,000.00</i>	<i>18,000.00</i>	—	<i>19,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>5,808.99</b>	—	—	—
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>5,808.99</i>	—	—	—
<b>Refunds</b> . . . . .	<b>87.56</b>	<b>46.20</b>	<b>24.00</b>	<b>18.00</b>
<b>Agency, trust, and investment</b> . . . . .	<b>5,390.63</b>	<b>5,010.30</b>	<b>3,060.40</b>	<b>6,043.28</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,555.00</i>	<i>2,709.00</i>	<i>1,731.00</i>	<i>2,823.00</i>
<i>Taxes for county</i> . . . . .	<i>1,861.16</i>	<i>1,237.00</i>	<i>1,329.40</i>	<i>3,131.23</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>1,174.47</i>	<i>1,064.30</i>	—	<i>89.05</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$30,370.79	\$29,794.65	\$19,969.40	\$26,839.76
Permanent debt (except from sinking funds) . . . . .	1,500.00	200.00	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	647.19	3,785.67	1,884.38	1,739.40
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	4,000.00	18,000.00	—	19,000.00
Transfers (except to sinking funds) and refunds . . . . .	5,896.55	46.20	24.00	18.00
Agency, trust, and investment . . . . .	5,390.63	5,010.30	3,060.40	6,043.28
<b>Total payments</b> . . . . .	<b>\$47,805.16</b>	<b>\$56,836.82</b>	<b>\$24,938.18</b>	<b>\$53,640.44</b>
<i>Balance on hand, including funds</i> . . . . .	<i>803.68</i>	<i>5,945.85</i>	<i>5,468.51</i>	<i>4,916.08</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$48,608.84</b>	<b>\$62,782.67</b>	<b>\$30,406.69</b>	<b>\$58,556.52</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Princeton POPULATION 682	Becket POPULATION 674	Granville POPULATION 655	Petersham POPULATION 642
<b>REVENUE.</b>	<b>\$49,163.89</b>	<b>\$34,407.84</b>	<b>\$29,267.34</b>	<b>\$44,802.96</b>
<b>General</b>	<b>42,491.47</b>	<b>31,708.55</b>	<b>28,647.23</b>	<b>41,600.91</b>
<i>Taxes</i>	<i>34,379.60</i>	<i>21,404.91</i>	<i>18,142.14</i>	<i>31,925.67</i>
Property, poll, and income	33,613.61	20,485.48	17,661.89	30,674.94
Corporation, bank, etc.	765.99	919.43	480.25	1,250.73
<i>Licenses and permits</i>	<i>33.00</i>	<i>30.00</i>	<i>2.00</i>	—
<i>Fines and forfeits</i>	<i>16.20</i>	<i>450.00</i>	<i>9.50</i>	<i>386.90</i>
<i>Grants and gifts</i>	<i>8,062.67</i>	<i>9,823.64</i>	<i>10,493.59</i>	<i>9,288.34</i>
For expenses	8,012.67	9,423.64	10,493.59	9,288.34
For outlays	50.00	400.00	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>6,672.42</b>	<b>2,699.29</b>	<b>620.11</b>	<b>3,202.05</b>
<i>Special assessments</i>	<i>73.36</i>	—	—	—
To meet expenses	73.36	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>732.72</i>	<i>2,070.72</i>	<i>343.45</i>	<i>1,963.14</i>
General government	165.00	—	—	171.60
Protection of persons and property	128.47	75.65	—	153.41
Health and sanitation	—	—	—	170.75
Highways	—	—	125.00	—
Charities	—	165.84	—	—
Soldiers' benefits	72.00	216.00	192.00	216.00
Schools	365.00	1,613.23	—	1,251.38
Libraries	—	—	6.00	—
Recreation	—	—	—	—
Unclassified	2.25	—	20.45	—
<i>Public service enterprises</i>	<i>4,578.37</i>	—	—	<i>19.06</i>
Electric light	4,578.37	—	—	—
Water	—	—	—	—
All other	—	—	—	19.05
<i>Cemeteries</i>	<i>211.80</i>	<i>339.76</i>	—	<i>187.00</i>
<i>Interest</i>	<i>1,076.17</i>	<i>288.81</i>	<i>276.66</i>	<i>1,032.86</i>
On sinking funds	—	—	—	—
On trust and investment funds	686.70	—	—	663.19
All other	389.47	288.81	276.66	369.67
<b>NON-REVENUE.</b>	<b>\$37,091.03</b>	<b>\$19,059.15</b>	<b>\$21,356.90</b>	<b>\$20,299.34</b>
<b>Offsets to outlays</b>	<b>4,701.68</b>	—	<b>1,100.00</b>	<b>4,170.35</b>
<i>Departmental</i>	<i>3,030.00</i>	—	<i>1,100.00</i>	<i>4,170.35</i>
<i>Public service enterprises</i>	<i>1,671.68</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>27,000.00</b>	<b>13,768.50</b>	<b>17,015.05</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>6,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>21,000.00</i>	<i>13,750.00</i>	<i>17,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>18.50</i>	<i>15.05</i>	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>44.55</b>	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	44.55	—	—	—
<b>Refunds</b>	<b>179.54</b>	<b>226.86</b>	<b>313.14</b>	<b>265.12</b>
<b>Agency, trust, and investment</b>	<b>5,165.26</b>	<b>5,063.79</b>	<b>2,928.71</b>	<b>5,863.87</b>
<i>Taxes and licenses for State</i>	<i>3,054.00</i>	<i>2,727.00</i>	<i>2,332.00</i>	<i>3,495.00</i>
<i>Taxes for county</i>	<i>1,455.00</i>	<i>1,777.85</i>	<i>696.71</i>	<i>1,746.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>656.26</i>	<i>558.94</i>	—	<i>622.87</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$53,865.57	\$34,407.84	\$30,367.34	\$48,973.31
Premiums	—	—	—	—
Municipal indebtedness	27,000.00	13,768.50	17,015.05	10,000.00
Transfers and refunds	224.09	226.86	313.14	265.12
Agency, trust, and investment	5,165.26	5,063.79	2,928.71	5,863.87
<b>Total receipts</b>	<b>\$86,254.92</b>	<b>\$53,466.99</b>	<b>\$50,624.24</b>	<b>\$65,102.30</b>
Balance on hand, including funds	4,690.69	1,255.27	3,174.60	6,767.24
<b>GRAND TOTAL</b>	<b>\$90,945.61</b>	<b>\$54,722.26</b>	<b>\$53,798.84</b>	<b>\$71,869.54</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Princeton POPULATION 682	Becket POPULATION 674	Granville POPULATION 655	Petersham POPULATION 642
<b>Maintenance</b>	<b>\$42,212.11</b>	<b>\$31,262.14</b>	<b>\$26,850.79</b>	<b>\$42,203.17</b>
<i>Departmental</i>	<i>37,541.56</i>	<i>30,433.18</i>	<i>26,850.79</i>	<i>41,647.94</i>
General government	2,202.78	1,561.18	1,320.45	2,788.43
Protection of persons and property	1,397.84	210.17	388.77	971.05
Health and sanitation	621.27	498.96	434.92	2,212.62
Highways	12,433.16	13,373.62	10,822.37	15,425.04
Charities	700.46	521.04	948.36	491.35
Soldiers' benefits	72.00	234.00	156.00	150.00
Schools	17,532.60	13,767.51	11,900.16	18,176.08
Libraries	1,515.62	175.00	516.36	396.87
Recreation	40.00	—	—	247.00
Pensions	—	—	—	—
Unclassified	1,025.83	91.70	363.40	789.50
<i>Public service enterprises</i>	<i>4,238.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	4,238.73	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>431.82</i>	<i>828.96</i>	<i>—</i>	<i>555.23</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,342.89</b>	<b>304.92</b>	<b>452.23</b>	<b>187.78</b>
<i>Loans, general purposes</i>	<i>987.89</i>	<i>304.92</i>	<i>452.23</i>	<i>187.78</i>
<i>Loans, public service enterprises</i>	<i>355.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,548.99</b>	<b>512.50</b>	<b>6,424.71</b>	<b>6,605.61</b>
<i>Departmental</i>	<i>6,986.00</i>	<i>512.50</i>	<i>6,424.71</i>	<i>6,452.66</i>
General government	—	—	5,000.00	433.59
Protection of persons and property	125.00	—	—	—
Health and sanitation	—	—	—	—
Highways	6,561.00	512.50	1,332.26	6,019.07
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	300.00	—	92.45	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>8,562.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8,562.99	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>152.95</i>
<b>Municipal indebtedness</b>	<b>26,000.00</b>	<b>14,077.92</b>	<b>12,000.00</b>	<b>10,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>21,000.00</i>	<i>13,750.00</i>	<i>12,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>327.92</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>44.55</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>44.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>179.54</b>	<b>226.86</b>	<b>313.14</b>	<b>265.12</b>
<b>Agency, trust, and investment</b>	<b>5,375.70</b>	<b>5,049.61</b>	<b>2,928.71</b>	<b>5,896.95</b>
<i>Taxes and licenses for State</i>	<i>3,054.00</i>	<i>2,727.00</i>	<i>2,232.00</i>	<i>3,495.00</i>
<i>Taxes for county</i>	<i>1,465.00</i>	<i>1,777.85</i>	<i>696.71</i>	<i>1,746.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>866.70</i>	<i>544.76</i>	<i>—</i>	<i>655.95</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$43,555.00	\$31,567.06	\$27,303.02	\$42,390.95
Permanent debt (except from sinking funds)	5,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,548.99	512.50	6,424.71	6,605.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	21,000.00	14,077.92	12,000.00	10,000.00
Transfers (except to sinking funds) and refunds	224.09	226.86	313.14	265.12
Agency, trust, and investment	5,375.70	5,049.61	2,928.71	5,896.95
<b>Total payments</b>	<b>\$90,703.78</b>	<b>\$51,433.95</b>	<b>\$48,969.58</b>	<b>\$65,158.63</b>
<i>Balance on hand, including funds</i>	<i>241.83</i>	<i>3,288.31</i>	<i>4,829.26</i>	<i>6,710.91</i>
<b>GRAND TOTAL</b>	<b>\$90,945.61</b>	<b>\$54,722.26</b>	<b>\$53,798.84</b>	<b>\$71,869.54</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hampden POPULATION 624	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563
<b>REVENUE.</b>	<b>\$31,145.69</b>	<b>\$32,775.60</b>	<b>\$34,127.67</b>	<b>\$29,668.86</b>
<b>General</b>	<b>29,478.86</b>	<b>27,663.33</b>	<b>31,227.33</b>	<b>24,842.49</b>
<i>Taxes</i>	<i>18,274.71</i>	<i>19,884.69</i>	<i>24,504.94</i>	<i>19,931.06</i>
Property, poll, and income	18,105.93	18,952.37	23,052.09	18,459.85
Corporation, bank, etc.	168.78	932.32	852.85	1,471.21
<i>Licenses and permits</i>	<i>—</i>	<i>1.00</i>	<i>50.00</i>	<i>46.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>20.50</i>	<i>200.00</i>	<i>56.03</i>
<i>Grants and gifts</i>	<i>11,204.15</i>	<i>7,757.14</i>	<i>6,472.39</i>	<i>4,809.40</i>
For expenses	11,002.05	7,707.14	6,357.51	4,590.09
For outlays	202.10	50.00	114.88	219.31
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,666.83</b>	<b>5,112.27</b>	<b>2,900.34</b>	<b>4,826.37</b>
<i>Special assessments</i>	<i>—</i>	<i>59.93</i>	<i>204.45</i>	<i>1,091.31</i>
To meet expenses	—	59.93	204.45	1,091.31
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,240.24</i>	<i>1,544.58</i>	<i>1,218.93</i>	<i>2,696.02</i>
General government	53.00	22.50	79.60	156.25
Protection of persons and property	7.40	69.53	348.17	160.91
Health and sanitation	15.87	—	—	—
Highways	25.00	—	180.96	11.00
Charities	—	81.83	—	—
Soldiers' benefits	216.00	696.00	120.00	84.00
Schools	922.97	614.22	490.20	2,272.78
Libraries	—	13.95	—	11.08
Recreation	—	—	—	—
Unclassified	—	46.55	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,259.60</i>	<i>—</i>	<i>—</i>
Electric light	—	3,259.60	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>56.00</i>	<i>153.82</i>	<i>—</i>	<i>79.00</i>
<i>Interest</i>	<i>370.59</i>	<i>94.34</i>	<i>1,476.96</i>	<i>960.04</i>
On sinking funds	—	—	—	—
On trust and investment funds	93.52	—	1,289.66	—
All other	277.07	94.34	187.30	960.04
<b>NON-REVENUE.</b>	<b>\$12,849.04</b>	<b>\$21,489.68</b>	<b>\$26,685.86</b>	<b>\$23,557.06</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,000.00</b>	<b>4,400.00</b>	<b>446.39</b>
<i>Departmental</i>	<i>—</i>	<i>3,000.00</i>	<i>4,400.00</i>	<i>446.39</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>15,000.00</b>	<b>17,000.00</b>	<b>19,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>17,000.00</i>	<i>19,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>53.79</b>	<b>—</b>	<b>293.79</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	53.79	—	293.79	—
<b>Refunds</b>	<b>179.18</b>	<b>513.86</b>	<b>13.50</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>2,616.07</b>	<b>2,975.82</b>	<b>4,978.57</b>	<b>4,110.67</b>
<i>Taxes and licenses for State</i>	<i>1,722.00</i>	<i>1,969.00</i>	<i>2,824.01</i>	<i>2,403.00</i>
<i>Taxes for county</i>	<i>535.93</i>	<i>800.00</i>	<i>2,043.74</i>	<i>1,645.94</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>358.14</i>	<i>216.82</i>	<i>110.82</i>	<i>61.73</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$31,145.69	\$35,775.60	\$38,527.67	\$30,115.25
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	15,000.00	17,000.00	19,000.00
Transfers and refunds	232.97	513.86	307.29	—
Agency, trust, and investment	2,616.07	2,975.82	4,978.57	4,110.67
<b>Total receipts</b>	<b>\$43,994.73</b>	<b>\$54,265.28</b>	<b>\$60,813.53</b>	<b>\$53,225.92</b>
Balance on hand, including funds	3,771.65	6,007.91	3,982.40	3,028.43
<b>GRAND TOTAL</b>	<b>\$47,766.38</b>	<b>\$60,273.19</b>	<b>\$64,795.93</b>	<b>\$56,254.35</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Hampden POPULATION 624	Dana POPULATION 599	Boxford POPULATION 588	Halifax POPULATION 563
<b>Maintenance</b>	<b>\$23,126.58</b>	<b>\$26,739.61</b>	<b>\$33,973.32</b>	<b>\$23,792.89</b>
<i>Departmental</i>	<i>23,008.04</i>	<i>22,416.91</i>	<i>33,973.32</i>	<i>23,656.89</i>
General government	828.77	1,342.96	1,694.04	1,361.61
Protection of persons and property	380.06	750.88	1,443.49	2,686.03
Health and sanitation	138.23	358.80	830.62	438.04
Highways	3,972.09	5,753.30	13,254.18	6,926.51
Charities	217.98	548.25	1,524.93	1,129.06
Soldiers' benefits	318.00	852.00	295.00	44.00
Schools	16,349.75	11,984.82	14,431.19	10,437.99
Libraries	476.14	261.20	223.97	286.14
Recreation	—	—	—	38.70
Pensions	—	—	—	—
Unclassified	327.02	563.70	275.90	308.81
<i>Public service enterprises</i>	<i>—</i>	<i>4,023.10</i>	<i>—</i>	<i>—</i>
Electric light	—	4,023.10	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>118.54</i>	<i>300.60</i>	<i>—</i>	<i>136.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>216.85</b>	<b>1,226.86</b>	<b>484.30</b>	<b>890.00</b>
<i>Loans, general purposes</i>	<i>216.85</i>	<i>482.50</i>	<i>484.30</i>	<i>890.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>744.36</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,682.43</b>	<b>5,316.47</b>	<b>6,861.71</b>	<b>1,265.41</b>
<i>Departmental</i>	<i>10,488.25</i>	<i>5,316.47</i>	<i>6,861.71</i>	<i>1,265.41</i>
General government	—	—	—	220.00
Protection of persons and property	—	558.70	261.71	66.62
Health and sanitation	—	—	—	—
Highways	10,463.00	4,757.77	6,600.00	903.79
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	75.00
Recreation	25.25	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>194.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>9,500.00</b>	<b>15,925.00</b>	<b>17,000.00</b>	<b>23,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>500.00</i>	<i>925.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,000.00</i>	<i>15,000.00</i>	<i>17,000.00</i>	<i>21,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>53.79</b>	<b>—</b>	<b>293.79</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>53.79</i>	<i>—</i>	<i>293.79</i>	<i>—</i>
<b>Refunds</b>	<b>179.18</b>	<b>513.86</b>	<b>13.50</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>2,631.80</b>	<b>2,975.82</b>	<b>5,974.44</b>	<b>4,110.67</b>
<i>Taxes and licenses for State</i>	<i>1,722.00</i>	<i>1,559.00</i>	<i>2,824.01</i>	<i>2,403.00</i>
<i>Taxes for county</i>	<i>535.93</i>	<i>800.00</i>	<i>2,043.74</i>	<i>1,645.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>373.87</i>	<i>216.82</i>	<i>1,106.69</i>	<i>61.73</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$23,343.43	\$27,966.47	\$34,457.62	\$24,682.89
Permanent debt (except from sinking funds)	500.00	925.00	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,682.43	5,316.47	6,861.71	1,265.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,000.00	15,000.00	17,000.00	21,000.00
Transfers (except to sinking funds) and refunds	232.97	513.86	307.29	—
Agency, trust, and investment	2,631.80	2,975.82	5,974.44	4,110.67
<b>Total payments</b>	<b>\$46,390.63</b>	<b>\$52,697.62</b>	<b>\$64,601.06</b>	<b>\$53,558.97</b>
<i>Balance on hand, including funds</i>	<i>1,375.75</i>	<i>7,575.57</i>	<i>194.87</i>	<i>2,695.38</i>
<b>GRAND TOTAL</b>	<b>\$47,766.38</b>	<b>\$60,273.19</b>	<b>\$64,795.93</b>	<b>\$56,254.35</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Richmond POPULATION 561	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503
<b>REVENUE.</b>	<b>\$28,039.93</b>	<b>\$27,222.01</b>	<b>\$31,975.41</b>	<b>\$19,120.91</b>
<b>General</b>	<b>27,613.15</b>	<b>24,422.78</b>	<b>26,024.40</b>	<b>17,482.36</b>
Taxes . . . . .	20,517.74	15,303.27	14,491.25	10,849.03
Property, poll, and income	19,344.46	14,555.65	13,963.95	10,405.81
Corporation, bank, etc.	1,173.28	747.62	527.30	443.22
Licenses and permits	8.00	74.00	2.00	1.00
Fines and forfeits	—	—	20.00	—
Grants and gifts	7,087.41	9,045.51	11,511.15	6,632.33
For expenses	7,043.79	9,045.51	11,511.15	6,632.33
For outlays	43.62	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>426.78</b>	<b>2,799.23</b>	<b>5,951.01</b>	<b>1,638.55</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	1,655.00	—	—
Departmental	103.09	875.39	5,592.64	1,368.26
General government	5.00	44.00	.50	5.00
Protection of persons and property	17.19	525.56	24.58	50.25
Health and sanitation	—	—	—	—
Highways	18.00	63.75	1,002.00	56.75
Charities	—	88.00	285.04	105.30
Soldiers' benefits	60.00	132.00	264.00	168.00
Schools	—	—	3,846.74	965.46
Libraries	—	16.94	—	—
Recreation	—	—	—	—
Unclassified	2.90	5.14	169.78	17.50
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	60.00	142.00	125.75	105.10
Interest	263.69	128.84	232.62	165.19
On sinking funds	—	—	—	—
On trust and investment funds	120.70	—	15.83	48.92
All other	142.99	128.84	216.79	116.27
<b>NON-REVENUE.</b>	<b>\$26,013.38</b>	<b>\$13,904.14</b>	<b>\$12,075.26</b>	<b>\$15,165.81</b>
<b>Offsets to outlays</b>	<b>5,000.00</b>	<b>616.50</b>	<b>4,999.32</b>	<b>600.00</b>
Departmental	5,000.00	616.50	4,999.32	600.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>18,000.00</b>	<b>8,500.00</b>	<b>3,000.00</b>	<b>11,500.00</b>
Loans, general purposes	8,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	8,500.00	3,000.00	11,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	—	—
<b>Refunds</b>	<b>42.00</b>	<b>186.80</b>	<b>40.72</b>	<b>13.83</b>
<b>Agency, trust, and investment</b>	<b>2,971.38</b>	<b>4,600.84</b>	<b>4,035.22</b>	<b>3,051.98</b>
Taxes and licenses for State	1,821.00	1,881.00	1,839.00	1,846.46
Taxes for county	1,150.38	1,977.62	1,462.34	1,196.02
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	742.22	733.88	9.50
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$33,039.93	\$27,838.51	\$36,974.73	\$19,720.91
Premiums	—	—	—	—
Municipal indebtedness	18,000.00	8,500.00	3,000.00	11,500.00
Transfers and refunds	42.00	186.80	40.72	13.83
Agency, trust, and investment	2,971.38	4,600.84	4,035.22	3,051.98
<b>Total receipts</b>	<b>\$54,053.31</b>	<b>\$41,126.15</b>	<b>\$44,050.67</b>	<b>\$34,286.72</b>
Balance on hand, including funds	2,839.35	2,389.15	7,229.01	3,276.35
<b>GRAND TOTAL</b>	<b>\$56,892.66</b>	<b>\$43,515.30</b>	<b>\$51,279.68</b>	<b>\$37,563.07</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Richmond POPULATION 561	Truro POPULATION 554	New Salem POPULATION 512	Pelham POPULATION 503
<b>Maintenance</b>	<b>\$27,418.12</b>	<b>\$23,454.03</b>	<b>\$30,747.18</b>	<b>\$18,009.38</b>
<i>Departmental</i>	<i>27,127.24</i>	<i>23,247.03</i>	<i>30,532.70</i>	<i>17,788.27</i>
General government	1,234.55	1,709.30	844.63	814.96
Protection of persons and property	469.65	1,008.07	773.63	321.15
Health and sanitation	596.13	499.08	377.63	185.75
Highways	13,540.80	8,012.29	8,332.26	6,253.39
Charities	360.00	972.74	947.70	1,116.71
Soldiers' benefits	60.00	102.00	264.00	136.00
Schools	10,483.55	9,847.59	18,325.47	8,614.74
Libraries	254.43	612.72	228.10	32.00
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	128.13	483.24	439.28	313.57
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>290.88</i>	<i>207.00</i>	<i>214.48</i>	<i>221.11</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>211.37</b>	<b>225.45</b>	<b>51.26</b>	<b>549.54</b>
<i>Loans, general purposes</i>	<i>211.37</i>	<i>225.45</i>	<i>51.26</i>	<i>549.54</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>18,363.49</b>	<b>216.32</b>	<b>5,068.33</b>	<b>900.03</b>
<i>Departmental</i>	<i>18,363.49</i>	<i>216.32</i>	<i>5,068.33</i>	<i>900.03</i>
General government	12,216.44	—	—	—
Protection of persons and property	71.72	—	19.01	—
Health and sanitation	—	—	—	—
Highways	6,075.33	—	5,049.32	900.03
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	216.32	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>7,000.00</b>	<b>9,000.00</b>	<b>3,000.00</b>	<b>11,700.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>1,000.00</i>	—	—	<i>700.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>9,000.00</i>	<i>3,000.00</i>	<i>11,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	—	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Refunds</b>	<b>42.00</b>	<b>186.80</b>	<b>40.72</b>	<b>13.83</b>
<b>Agency, trust, and investment</b>	<b>2,971.38</b>	<b>4,583.77</b>	<b>4,051.05</b>	<b>3,051.98</b>
<i>Taxes and licenses for State</i>	<i>1,821.00</i>	<i>1,881.00</i>	<i>1,839.00</i>	<i>1,846.46</i>
<i>Taxes for county</i>	<i>1,150.38</i>	<i>1,977.62</i>	<i>1,462.34</i>	<i>1,196.02</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>725.15</i>	<i>749.71</i>	<i>9.50</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$27,629.49	\$23,679.48	\$30,798.44	\$18,558.92
Permanent debt (except from sinking funds)	1,000.00	—	—	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,363.49	216.32	5,068.33	900.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	9,000.00	3,000.00	11,000.00
Transfers (except to sinking funds) and refunds	42.00	186.80	40.72	13.83
Agency, trust, and investment	2,971.38	4,583.77	4,051.05	3,051.98
<b>Total payments</b>	<b>\$56,006.36</b>	<b>\$37,666.37</b>	<b>\$42,958.54</b>	<b>\$34,224.76</b>
<i>Balance on hand, including funds</i>	<i>886.30</i>	<i>5,848.93</i>	<i>8,321.14</i>	<i>3,533.31</i>
<b>GRAND TOTAL</b>	<b>\$56,892.66</b>	<b>\$43,515.30</b>	<b>\$51,279.68</b>	<b>\$37,563.07</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Cummington POPULATION 489	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477
<b>REVENUE.</b>	<b>\$22,600.45</b>	<b>\$42,146.85</b>	<b>\$54,020.65</b>	<b>\$21,490.08</b>
<b>General</b>	<b>19,882.31</b>	<b>34,762.13</b>	<b>52,755.46</b>	<b>19,677.42</b>
<i>Taxes</i>	<i>10,306.40</i>	<i>27,612.71</i>	<i>21,680.04</i>	<i>11,252.54</i>
Property, poll, and income	10,168.11	27,519.97	21,232.50	11,124.05
Corporation, bank, etc.	138.29	92.74	447.54	128.49
<i>Licenses and permits</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>5.50</i>
<i>Fines and forfeits</i>	<i>170.00</i>	<i>10.00</i>	<i>179.90</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,405.91</i>	<i>7,134.42</i>	<i>30,895.52</i>	<i>8,419.38</i>
For expenses	9,405.91	7,134.42	10,895.52	8,419.38
For outlays	—	—	20,000.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>2,718.14</b>	<b>7,384.72</b>	<b>1,265.19</b>	<b>1,812.66</b>
<i>Special assessments</i>	<i>—</i>	<i>183.08</i>	<i>—</i>	<i>—</i>
To meet expenses	—	183.08	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>2,318.51</i>	<i>1,566.30</i>	<i>531.37</i>	<i>528.92</i>
General government	140.00	372.89	22.00	59.00
Protection of persons and property	—	11.53	—	193.24
Health and sanitation	—	—	—	—
Highways	507.24	956.92	2.00	.25
Charities	220.83	4.00	182.00	1.05
Soldiers' benefits	96.00	168.00	192.00	216.00
Schools	1,180.00	34.96	104.32	36.00
Libraries	—	18.00	18.33	23.38
Recreation	—	—	—	—
Unclassified	174.44	—	10.72	—
<i>Public service enterprises</i>	<i>133.45</i>	<i>4,563.31</i>	<i>—</i>	<i>—</i>
Electric light	—	4,563.31	—	—
Water	133.45	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>21.00</i>	<i>17.60</i>	<i>352.25</i>
<i>Interest</i>	<i>266.18</i>	<i>1,051.03</i>	<i>716.22</i>	<i>931.49</i>
On sinking funds *	—	—	—	—
On trust and investment funds	151.80	501.43	361.37	639.61
All other	114.38	549.60	354.85	291.88
<b>NON-REVENUE.</b>	<b>\$8,707.45</b>	<b>\$37,382.69</b>	<b>\$54,869.68</b>	<b>\$5,910.52</b>
<b>Offsets to outlays</b>	<b>103.79</b>	<b>10,000.00</b>	<b>11,000.00</b>	<b>—</b>
<i>Departmental</i>	<i>103.79</i>	<i>10,000.00</i>	<i>11,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,000.00</b>	<b>24,000.00</b>	<b>35,000.00</b>	<b>3,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>24,000.00</i>	<i>29,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>103.69</b>	<b>686.01</b>	<b>66.69</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>103.69</i>	<i>686.01</i>	<i>66.69</i>	<i>—</i>
<b>Refunds</b>	<b>—</b>	<b>46.65</b>	<b>2,695.86</b>	<b>2.94</b>
<b>Agency, trust, and investment</b>	<b>2,499.97</b>	<b>2,650.03</b>	<b>6,107.13</b>	<b>2,907.58</b>
<i>Taxes and licenses for State</i>	<i>1,467.24</i>	<i>1,668.00</i>	<i>2,409.00</i>	<i>1,599.00</i>
<i>Taxes for county</i>	<i>869.83</i>	<i>727.00</i>	<i>857.49</i>	<i>655.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>162.90</i>	<i>255.03</i>	<i>157.11</i>	<i>653.58</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>2,683.53</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$22,704.24	\$52,146.85	\$65,020.65	\$21,490.08
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	24,000.00	35,000.00	3,000.00
Transfers and refunds	103.69	732.66	2,762.55	2.94
Agency, trust, and investment	2,499.97	2,650.03	6,107.13	2,907.58
<b>Total receipts</b>	<b>\$31,307.90</b>	<b>\$79,529.54</b>	<b>\$108,890.33</b>	<b>\$27,400.60</b>
<i>Balance on hand, including funds</i>	<i>1,234.61</i>	<i>3,376.72</i>	<i>1,078.47</i>	<i>1,599.46</i>
<b>GRAND TOTAL</b>	<b>\$32,542.51</b>	<b>\$82,906.26</b>	<b>\$109,968.80</b>	<b>\$29,000.06</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Cummington POPULATION 489	Paxton POPULATION 489	Blandford POPULATION 479	Oakham POPULATION 477
<b>Maintenance</b> . . . . .	<b>\$23,003.72</b>	<b>\$33,653.75</b>	<b>\$31,779.92</b>	<b>\$19,787.16</b>
<i>Departmental</i> . . . . .	<i>22,897.46</i>	<i>28,412.19</i>	<i>31,619.32</i>	<i>19,436.38</i>
General government . . . . .	991.16	2,304.52	3,173.56	1,523.93
Protection of persons and property . . . . .	126.44	890.74	591.80	682.39
Health and sanitation . . . . .	237.00	167.50	667.81	124.86
Highways . . . . .	8,324.82	10,992.54	12,578.42	6,800.29
Charities . . . . .	1,139.43	597.71	404.50	708.61
Soldiers' benefits . . . . .	94.00	360.00	144.00	216.00
Schools . . . . .	11,300.81	12,054.53	12,017.61	8,605.91
Libraries . . . . .	105.00	87.09	466.35	646.88
Recreation . . . . .	—	138.05	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	578.80	819.51	1,575.27	127.51
<i>Public service enterprises</i> . . . . .	<i>30.95</i>	<i>5,160.04</i>	—	—
Electric light . . . . .	—	5,062.07	—	—
Water . . . . .	30.95	—	—	—
All other . . . . .	—	97.97	—	—
<i>Cemeteries</i> . . . . .	<i>75.31</i>	<i>7.90</i>	<i>160.60</i>	<i>350.78</i>
<i>Administration of trust funds</i> . . . . .	—	<i>73.62</i>	—	—
<b>Interest</b> . . . . .	<b>137.50</b>	<b>1,557.20</b>	<b>1,184.03</b>	<b>54.38</b>
<i>Loans, general purposes</i> . . . . .	<i>137.50</i>	<i>1,274.09</i>	<i>1,184.03</i>	<i>54.38</i>
<i>Loans, public service enterprises</i> . . . . .	—	<i>283.11</i>	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	—	<b>10,047.24</b>	<b>28,860.60</b>	—
<i>Departmental</i> . . . . .	—	<i>9,485.28</i>	<i>28,860.60</i>	—
General government . . . . .	—	—	15,093.33	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	9,485.28	13,767.27	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	<i>561.96</i>	—	—
Electric light . . . . .	—	561.96	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>6,000.00</b>	<b>17,416.00</b>	<b>34,540.00</b>	<b>3,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	4,716.00	1,540.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>6,000.00</i>	<i>12,700.00</i>	<i>33,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>103.69</b>	<b>686.01</b>	<b>66.69</b>	—
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>103.69</i>	<i>686.01</i>	<i>66.69</i>	—
<b>Refunds</b> . . . . .	—	<b>46.65</b>	<b>2,695.86</b>	<b>2.94</b>
<b>Agency, trust, and investment</b> . . . . .	<b>2,548.08</b>	<b>3,503.83</b>	<b>6,087.90</b>	<b>2,895.44</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,467.24</i>	<i>1,668.00</i>	<i>2,409.00</i>	<i>1,599.00</i>
<i>Taxes for county</i> . . . . .	<i>869.83</i>	<i>727.00</i>	<i>857.49</i>	<i>655.00</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>211.01</i>	<i>1,108.83</i>	<i>137.88</i>	<i>641.44</i>
<i>All other</i> . . . . .	—	—	<i>2,683.53</i>	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$23,141.22	\$35,210.95	\$32,963.95	\$19,841.54
Permanent debt (except from sinking funds) . . . . .	—	4,716.00	1,540.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	10,047.24	28,860.60	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	6,000.00	12,700.00	33,000.00	3,000.00
Transfers (except to sinking funds) and refunds . . . . .	103.69	732.66	2,762.55	2.94
Agency, trust, and investment . . . . .	2,548.08	3,503.83	6,087.90	2,895.44
<b>Total payments</b> . . . . .	<b>\$31,792.99</b>	<b>\$66,910.68</b>	<b>\$105,215.00</b>	<b>\$25,739.92</b>
<i>Balance on hand, including funds</i> . . . . .	<i>749.52</i>	<i>15,995.58</i>	<i>4,753.80</i>	<i>3,260.14</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$32,542.51</b>	<b>\$82,906.26</b>	<b>\$109,968.80</b>	<b>\$29,000.06</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 469	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460
<b>REVENUE.</b>	<b>\$24,757.37</b>	<b>\$20,669.48</b>	<b>\$32,400.06</b>	<b>\$24,260.29</b>
<b>General</b>	<b>23,404.55</b>	<b>18,024.15</b>	<b>28,534.67</b>	<b>23,467.65</b>
Taxes . . . . .	18,406.21	10,669.72	18,631.19	13,766.54
Property, poll, and income	16,819.32	9,838.37	18,525.41	13,648.85
Corporation, bank, etc.	1,585.89	831.35	155.78	116.69
Licenses and permits	8.00	6.00	1.00	13.00
Fines and forfeits	10.04	—	95.00	112.22
Grants and gifts	4,981.30	7,348.43	9,757.48	9,576.89
For expenses	4,933.30	7,340.43	9,757.48	9,576.89
For outlays	48.00	8.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,352.82</b>	<b>2,645.33</b>	<b>3,865.39</b>	<b>792.64</b>
Special assessments	192.20	—	—	—
To meet expenses	192.20	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	756.77	2,564.40	2,469.34	494.45
General government	—	58.00	—	—
Protection of persons and property	315.90	—	1,027.45	10.00
Health and sanitation	—	—	—	—
Highways	—	2,500.00	—	205.20
Charities	24.00	—	696.39	111.25
Soldiers' benefits	294.00	—	48.00	168.00
Schools	110.22	.40	580.00	—
Libraries	12.65	—	—	—
Recreation	—	—	—	—
Unclassified	—	6.00	117.50	—
Public service enterprises	—	—	4.95	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	4.95	—
Cemeteries	121.50	70.25	278.00	—
Interest	282.35	10.68	1,113.10	298.19
On sinking funds	—	—	—	—
On trust and investment funds	—	—	612.59	37.16
All other	282.35	10.68	500.51	261.03
<b>NON-REVENUE.</b>	<b>\$16,727.51</b>	<b>\$7,279.34</b>	<b>\$19,727.36</b>	<b>\$6,015.95</b>
<b>Offsets to outlays</b>	<b>639.89</b>	<b>—</b>	<b>—</b>	<b>—</b>
Departmental	639.89	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,000.00</b>	<b>5,000.00</b>	<b>16,227.32</b>	<b>3,500.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,000.00	5,000.00	15,000.00	3,500.00
Unpaid warrants or orders, current year	—	—	1,227.32	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>56.91</b>	<b>13.64</b>
From sinking funds	—	—	—	—
All other	—	—	56.91	13.64
<b>Refunds</b>	<b>107.00</b>	<b>34.00</b>	<b>15.00</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>2,980.62</b>	<b>2,245.34</b>	<b>3,428.13</b>	<b>2,502.31</b>
Taxes and licenses for State	1,773.00	1,314.00	1,773.00	1,560.00
Taxes for county	1,131.58	836.64	812.32	941.22
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	76.04	94.70	842.81	1.09
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$25,397.26	\$20,669.48	\$32,400.06	\$24,260.29
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	5,000.00	16,227.32	3,500.00
Transfers and refunds	107.00	34.00	71.91	13.64
Agency, trust, and investment	2,980.62	2,245.34	3,428.13	2,502.31
<b>Total receipts</b>	<b>\$41,484.88</b>	<b>\$27,948.82</b>	<b>\$52,127.42</b>	<b>\$30,276.24</b>
Balance on hand, including funds	9,377.81	1,972.54	1,920.01	656.98
<b>GRAND TOTAL</b>	<b>\$50,862.69</b>	<b>\$29,921.36</b>	<b>\$54,047.43</b>	<b>\$30,933.22</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Plympton POPULATION 469	Hancock POPULATION 464	Carlisle POPULATION 463	Sandisfield POPULATION 460
<b>Maintenance</b>	<b>\$19,679.68</b>	<b>\$19,921.78</b>	<b>\$29,084.91</b>	<b>\$23,077.88</b>
<i>Departmental</i>	<i>19,579.78</i>	<i>19,792.94</i>	<i>28,627.61</i>	<i>23,035.38</i>
General government	1,523.94	1,156.16	1,506.45	1,294.44
Protection of persons and property	1,107.29	62.40	1,544.00	62.40
Health and sanitation	674.28	293.00	81.70	400.25
Highways	5,095.30	10,696.69	9,074.51	11,844.22
Charities	210.33	554.62	1,208.65	425.00
Soldiers' benefits	481.99	—	48.00	144.00
Schools	9,107.50	6,753.34	14,033.64	8,559.53
Libraries	261.81	35.70	683.53	10.20
Recreation	186.24	150.00	107.84	—
Pensions	—	—	—	—
Unclassified	631.10	91.03	339.29	295.34
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7.05</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	7.05	—
<i>Cemeteries</i>	<i>99.90</i>	<i>128.84</i>	<i>450.25</i>	<i>42.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,145.50</b>	<b>103.62</b>	<b>495.67</b>	<b>138.98</b>
<i>Loans, general purposes</i>	<i>1,145.50</i>	<i>103.62</i>	<i>495.67</i>	<i>138.98</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,081.74</b>	<b>34.38</b>	<b>451.04</b>	<b>—</b>
<i>Departmental</i>	<i>2,081.74</i>	<i>34.38</i>	<i>451.04</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	34.38	—	—
Health and sanitation	—	—	—	—
Highways	1,705.73	—	94.48	—
Charities	—	—	—	—
Schools	126.01	—	356.56	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	250.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>16,500.00</b>	<b>5,000.00</b>	<b>17,000.00</b>	<b>3,320.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>320.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,500.00</i>	<i>5,000.00</i>	<i>17,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>56.91</b>	<b>13.64</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>56.91</i>	<i>13.64</i>
<b>Refunds</b>	<b>107.00</b>	<b>34.00</b>	<b>15.00</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>2,980.62</b>	<b>2,245.34</b>	<b>4,947.22</b>	<b>2,525.83</b>
<i>Taxes and licenses for State</i>	<i>1,773.00</i>	<i>1,314.00</i>	<i>1,773.00</i>	<i>1,560.00</i>
<i>Taxes for county</i>	<i>1,131.58</i>	<i>836.64</i>	<i>812.32</i>	<i>941.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>76.04</i>	<i>94.70</i>	<i>2,361.90</i>	<i>24.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$20,825.18	\$20,025.40	\$29,580.58	\$23,216.86
Permanent debt (except from sinking funds)	3,000.00	—	—	320.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,081.74	34.38	451.04	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,500.00	5,000.00	17,000.00	3,000.00
Transfers (except to sinking funds) and refunds	107.00	34.00	71.91	13.64
Agency, trust, and investment	2,980.62	2,245.34	4,947.22	2,525.83
<b>Total payments</b>	<b>\$42,494.54</b>	<b>\$27,339.12</b>	<b>\$52,050.75</b>	<b>\$29,076.33</b>
<i>Balance on hand, including funds</i>	<i>8,368.15</i>	<i>2,582.24</i>	<i>1,996.68</i>	<i>1,866.89</i>
<b>GRAND TOTAL</b>	<b>\$50,862.69</b>	<b>\$29,921.36</b>	<b>\$54,047.43</b>	<b>\$30,933.22</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chesterfield POPULATION 441	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430
<b>REVENUE.</b>	<b>\$21,095.18</b>	<b>\$14,430.42</b>	<b>\$21,421.98</b>	<b>\$27,466.83</b>
<b>General</b>	<b>19,862.29</b>	<b>13,927.49</b>	<b>21,113.63</b>	<b>23,024.85</b>
Taxes . . . . .	10,806.37	13,410.47	10,810.57	16,179.82
Property, poll, and income	10,683.29	12,790.87	10,719.78	15,955.90
Corporation, bank, etc.	123.08	619.60	90.79	223.92
Licenses and permits	2.00	29.00	—	116.50
Fines and forfeits	—	47.00	—	—
Grants and gifts	9,053.92	441.02	10,303.06	6,728.53
For expenses	8,972.03	441.02	10,291.06	6,716.53
For outlays	81.89	—	12.00	12.00
All other	—	—	—	—
<b>Commercial</b>	<b>1,232.89</b>	<b>502.93</b>	<b>308.35</b>	<b>4,441.98</b>
Special assessments	—	—	—	168.00
To meet expenses	—	—	—	168.00
To meet outlays	—	—	—	—
Privileges	—	—	—	806.83
Departmental	931.73	496.15	308.35	1,373.92
General government	—	10.00	—	118.90
Protection of persons and property	170.50	—	10.83	210.32
Health and sanitation	—	—	—	—
Highways	200.00	—	—	38.50
Charities	—	484.75	136.00	—
Soldiers' benefits	186.00	—	96.00	186.00
Schools	357.28	—	65.52	437.24
Libraries	—	1.40	—	41.55
Recreation	—	—	—	—
Unclassified	17.95	—	—	341.41
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Interest	301.16	6.78	—	2,093.73
On sinking funds	—	—	—	—
On trust and investment funds	194.63	—	—	1,957.30
All other	106.53	6.78	—	136.43
<b>NON-REVENUE.</b>	<b>\$2,343.94</b>	<b>\$8,853.73</b>	<b>\$16,211.05</b>	<b>\$19,833.37</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>2,500.00</b>	<b>2,000.00</b>
Departmental	—	—	2,500.00	2,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>4,900.00</b>	<b>12,000.00</b>	<b>13,950.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	4,900.00	12,000.00	13,950.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	—	—
<b>Refunds</b>	<b>61.11</b>	<b>98.96</b>	<b>209.93</b>	<b>314.75</b>
<b>Agency, trust, and investment</b>	<b>2,282.83</b>	<b>3,854.77</b>	<b>1,501.12</b>	<b>3,568.62</b>
Taxes and licenses for State	1,415.00	2,286.08	978.22	1,749.00
Taxes for county	869.83	1,568.69	522.90	1,812.82
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	—	6.80
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$21,095.18	\$14,430.42	\$23,921.98	\$29,466.83
Premiums	—	—	—	—
Municipal indebtedness	—	4,900.00	12,000.00	13,950.00
Transfers and refunds	61.11	98.96	209.93	314.75
Agency, trust, and investment	2,282.83	3,854.77	1,501.12	3,568.62
<b>Total receipts</b>	<b>\$23,439.12</b>	<b>\$23,284.15</b>	<b>\$37,633.03</b>	<b>\$47,300.20</b>
Balance on hand, including funds	6,228.88	205.73	4,707.03	8,756.46
<b>GRAND TOTAL</b>	<b>\$29,668.00</b>	<b>\$23,489.88</b>	<b>\$42,340.06</b>	<b>\$56,056.65</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Chesterfield POPULATION 441	Egremont POPULATION 441	Savoy POPULATION 436	Eastham POPULATION 430
<b>Maintenance</b>	<b>\$18,963.55</b>	<b>\$11,699.57</b>	<b>\$18,118.45</b>	<b>\$20,833.73</b>
<i>Departmental</i>	<i>18,906.87</i>	<i>11,694.57</i>	<i>18,118.45</i>	<i>20,826.33</i>
General government	820.58	813.82	702.29	2,790.20
Protection of persons and property	364.51	124.59	582.57	1,361.86
Health and sanitation	651.90	439.00	249.28	387.48
Highways	7,899.63	3,418.76	7,727.64	5,366.87
Charities	134.77	955.12	598.99	100.00
Soldiers' benefits	168.00	12.00	96.00	216.00
Schools	8,439.29	5,802.67	7,957.92	9,243.05
Libraries	132.19	53.36	74.84	702.29
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	296.00	75.25	128.92	658.58
<i>Public service enterprises</i>	<i>6.00</i>	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	6.00	—	—	—
<i>Cemeteries</i>	<i>50.68</i>	<i>5.00</i>	—	<i>7.40</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>—</b>	<b>392.50</b>	<b>431.09</b>	<b>362.58</b>
<i>Loans, general purposes</i>	—	<i>392.50</i>	<i>431.09</i>	<i>362.58</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>163.78</b>	<b>—</b>	<b>5,024.00</b>	<b>5,571.90</b>
<i>Departmental</i>	<i>163.78</i>	—	<i>5,024.00</i>	<i>5,571.90</i>
General government	—	—	—	—
Protection of persons and property	163.78	—	24.00	24.00
Health and sanitation	—	—	—	—
Highways	—	—	5,000.00	5,547.90
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>5,900.00</b>	<b>13,300.00</b>	<b>8,625.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>1,000.00</i>	<i>800.00</i>	<i>675.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>4,900.00</i>	<i>12,500.00</i>	<i>7,950.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Refunds</b>	<b>61.11</b>	<b>98.96</b>	<b>209.93</b>	<b>314.75</b>
<b>Agency, trust, and investment</b>	<b>2,282.83</b>	<b>3,854.77</b>	<b>1,501.12</b>	<b>4,640.47</b>
<i>Taxes and licenses for State</i>	<i>1,413.00</i>	<i>2,286.08</i>	<i>978.22</i>	<i>1,749.00</i>
<i>Taxes for county</i>	<i>869.83</i>	<i>1,568.69</i>	<i>522.90</i>	<i>1,812.82</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	<i>1,078.65</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$18,963.55	\$12,092.07	\$18,549.54	\$21,196.31
Permanent debt (except from sinking funds)	—	1,000.00	800.00	675.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	163.78	—	5,024.00	5,571.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	4,900.00	12,500.00	7,950.00
Transfers (except to sinking funds) and refunds	61.11	98.96	209.93	314.75
Agency, trust, and investment	2,282.83	3,854.77	1,501.12	4,640.47
<b>Total payments</b>	<b>\$21,471.27</b>	<b>\$21,945.80</b>	<b>\$38,584.59</b>	<b>\$40,348.43</b>
<i>Balance on hand, including funds</i>	<i>8,196.73</i>	<i>1,544.08</i>	<i>3,755.47</i>	<i>15,708.22</i>
<b>GRAND TOTAL</b>	<b>\$29,668.00</b>	<b>\$23,489.88</b>	<b>\$42,340.06</b>	<b>\$56,056.65</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wales POPULATION 419	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399
<b>REVENUE.</b>	<b>\$16,199.52</b>	<b>\$22,096.32</b>	<b>\$19,924.92</b>	<b>\$17,307.62</b>
<b>General</b>	<b>15,551.42</b>	<b>21,087.72</b>	<b>19,624.36</b>	<b>14,281.44</b>
Taxes . . . . .	9,763.37	11,484.69	8,835.82	8,480.99
Property, poll, and income	9,195.67	11,189.53	8,720.43	8,334.08
Corporation, bank, etc.	567.70	295.06	115.39	146.91
Licenses and permits	—	3.00	1.00	1.00
Fines and forfeits	56.43	95.00	—	—
Grants and gifts	5,731.62	9,505.13	10,787.54	5,799.45
For expenses	5,621.97	9,188.13	10,781.04	5,799.45
For outlays	109.65	317.00	6.50	—
All other	—	—	—	—
<b>Commercial</b>	<b>648.10</b>	<b>1,008.60</b>	<b>300.56</b>	<b>3,026.18</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	211.60	362.65	193.40	2,384.58
General government	—	—	16.25	181.25
Protection of persons and property	4.55	7.86	2.40	149.24
Health and sanitation	—	—	—	—
Highways	—	—	44.25	—
Charities	136.00	59.75	8.00	130.00
Soldiers' benefits	22.00	—	48.00	277.50
Schools	46.50	294.94	74.50	1,646.59
Libraries	2.55	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	6.65	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	6.65	—	—	—
Cemeteries	243.42	—	37.30	287.47
Interest	186.43	646.05	69.86	354.13
On sinking funds	—	—	—	—
On trust and investment funds	110.00	646.05	17.22	143.47
All other	76.43	—	52.64	210.66
<b>NON-REVENUE.</b>	<b>\$10,893.56</b>	<b>\$12,005.39</b>	<b>\$10,245.59</b>	<b>\$5,739.32</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>2,100.00</b>	<b>1,228.00</b>	<b>—</b>
Departmental	—	2,100.00	1,228.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>8,700.00</b>	<b>6,500.00</b>	<b>7,000.00</b>	<b>2,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	8,700.00	6,500.00	7,000.00	2,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>263.00</b>	<b>—</b>	<b>391.10</b>
From sinking funds	—	—	—	—
All other	—	263.00	—	391.10
<b>Refunds</b>	<b>68.65</b>	<b>20.40</b>	<b>49.00</b>	<b>225.74</b>
<b>Agency, trust, and investment</b>	<b>2,124.91</b>	<b>3,121.99</b>	<b>1,968.59</b>	<b>3,122.48</b>
Taxes and licenses for State	1,380.00	1,683.59	1,167.00	1,584.00
Taxes for county	428.74	1,087.29	732.06	1,087.29
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	316.17	351.11	69.53	451.19
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$16,199.52	\$24,196.32	\$21,152.92	\$17,307.62
Premiums	—	—	—	—
Municipal indebtedness	8,700.00	6,500.00	7,000.00	2,000.00
Transfers and refunds	68.65	283.40	49.00	616.84
Agency, trust, and investment	2,124.91	3,121.99	1,968.59	3,122.48
<b>Total receipts</b>	<b>\$27,093.08</b>	<b>\$34,101.71</b>	<b>\$30,170.51</b>	<b>\$23,046.94</b>
Balance on hand, including funds	1,491.36	1,248.17	2,032.87	1,517.45
<b>GRAND TOTAL</b>	<b>\$28,584.44</b>	<b>\$35,349.88</b>	<b>\$32,203.38</b>	<b>\$24,564.39</b>

Graded According to Population of 1920 — Continued.

PAYMENTS.	Wales POPULATION 419	Worthington POPULATION 409	Windsor POPULATION 403	Greenwich POPULATION 399
<b>Maintenance</b> . . . . .	<b>\$14,542.55</b>	<b>\$22,679.58</b>	<b>\$20,577.21</b>	<b>\$16,186.61</b>
<i>Departmental</i> . . . . .	<i>14,238.13</i>	<i>22,599.58</i>	<i>20,517.91</i>	<i>15,894.14</i>
General government . . . . .	821.11	1,091.46	541.25	941.01
Protection of persons and property . . . . .	320.49	416.68	81.59	436.61
Health and sanitation . . . . .	390.28	310.00	314.98	199.06
Highways . . . . .	4,383.35	10,055.61	9,028.37	5,500.02
Charities . . . . .	273.10	423.27	405.47	610.76
Soldiers' benefits . . . . .	42.00	—	50.84	210.00
Schools . . . . .	7,394.14	9,713.55	9,845.01	7,423.51
Libraries . . . . .	227.15	116.33	35.74	155.29
Recreation . . . . .	50.00	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	336.51	472.68	214.66	417.88
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>304.42</i>	<i>80.00</i>	<i>59.30</i>	<i>292.47</i>
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>429.89</b>	<b>260.19</b>	<b>203.80</b>	<b>55.92</b>
<i>Loans, general purposes</i> . . . . .	<i>429.89</i>	<i>260.19</i>	<i>203.80</i>	<i>55.92</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>361.48</b>	<b>2,799.94</b>	<b>1,520.70</b>	—
<i>Departmental</i> . . . . .	<i>361.48</i>	<i>2,799.94</i>	<i>1,520.70</i>	—
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	13.00	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	2,799.94	1,507.70	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	361.48	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>8,000.00</b>	<b>5,500.00</b>	<b>7,000.00</b>	<b>2,100.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	100.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>8,000.00</i>	<i>5,500.00</i>	<i>7,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	—	<b>263.00</b>	—	<b>391.10</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	<i>263.00</i>	—	<i>391.10</i>
<b>Refunds</b> . . . . .	<b>68.65</b>	<b>20.40</b>	<b>49.00</b>	<b>225.74</b>
<b>Agency, trust, and investment</b> . . . . .	<b>2,124.91</b>	<b>3,347.81</b>	<b>1,936.36</b>	<b>2,905.43</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,380.00</i>	<i>1,683.59</i>	<i>1,167.00</i>	<i>1,584.00</i>
<i>Taxes for county</i> . . . . .	<i>428.74</i>	<i>1,087.29</i>	<i>732.06</i>	<i>1,087.29</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>316.17</i>	<i>576.93</i>	<i>37.30</i>	<i>234.14</i>
<i>All other</i> . . . . .	—	—	—	—
RECAPITULATION.				
Maintenance and interest . . . . .	\$14,972.44	\$22,939.77	\$20,781.01	\$16,242.53
Permanent debt (except from sinking funds) . . . . .	—	—	—	100.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	361.48	2,799.94	1,520.70	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	8,000.00	5,500.00	7,000.00	2,000.00
Transfers (except to sinking funds) and refunds . . . . .	68.65	283.40	49.00	616.84
Agency, trust, and investment . . . . .	2,124.91	3,347.81	1,936.36	2,905.43
<b>Total payments</b> . . . . .	<b>\$25,527.48</b>	<b>\$34,870.92</b>	<b>\$31,287.07</b>	<b>\$21,864.80</b>
<i>Balance on hand, including funds</i> . . . . .	<i>3,056.96</i>	<i>478.96</i>	<i>916.31</i>	<i>2,699.59</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$28,584.44</b>	<b>\$35,349.88</b>	<b>\$32,203.38</b>	<b>\$24,564.39</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Braintree POPULATION 394	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354
<b>REVENUE.</b>	<b>\$19,321.07</b>	<b>\$21,722.12</b>	<b>\$18,414.78</b>	<b>\$18,736.87</b>
<b>General</b>	<b>18,651.02</b>	<b>19,138.12</b>	<b>17,717.76</b>	<b>17,128.24</b>
Taxes . . . . .	10,957.23	11,164.68	8,605.78	11,492.31
Property, poll, and income . . . . .	10,739.58	11,113.22	8,217.05	11,366.21
Corporation, bank, etc. . . . .	217.65	51.46	388.73	126.10
Licenses and permits . . . . .	3.00	2.00	35.00	14.00
Fines and forfeits . . . . .	17.78	—	25.00	58.20
Grants and gifts . . . . .	7,673.01	7,971.44	9,051.98	5,563.73
For expenses . . . . .	7,473.01	7,971.44	9,051.98	5,549.86
For outlays . . . . .	200.00	—	—	13.87
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>670.05</b>	<b>2,584.00</b>	<b>697.02</b>	<b>1,608.63</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	—	—	—	—
Departmental . . . . .	463.25	2,584.00	495.90	785.23
General government . . . . .	29.00	—	85.00	60.08
Protection of persons and property . . . . .	—	—	15.58	245.17
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	13.47	—
Charities . . . . .	—	—	—	3.36
Soldiers' benefits . . . . .	168.00	68.00	144.00	130.00
Schools . . . . .	3.75	2,516.00	236.50	346.62
Libraries . . . . .	—	—	1.35	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	262.50	—	—	—
Public service enterprises	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	10.00	—	53.00	52.50
Interest . . . . .	196.80	—	148.12	770.90
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	—	—	528.33
All other . . . . .	196.80	—	148.12	242.57
<b>NON-REVENUE.</b>	<b>\$28,452.87</b>	<b>\$9,086.90</b>	<b>\$22,420.78</b>	<b>\$12,142.34</b>
<b>Offsets to outlays</b>	<b>\$12,531.44</b>	<b>—</b>	<b>11,960.06</b>	<b>2,000.00</b>
Departmental . . . . .	12,531.44	—	11,960.06	2,000.00
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,000.00</b>	<b>7,560.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	13,000.00	7,560.00	8,000.00	8,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Refunds</b>	<b>—</b>	<b>58.20</b>	<b>28.15</b>	<b>262.22</b>
<b>Agency, trust, and investment</b>	<b>2,921.43</b>	<b>1,528.70</b>	<b>2,432.57</b>	<b>1,880.12</b>
Taxes and licenses for State . . . . .	1,578.00	864.00	1,555.24	1,190.84
Taxes for county . . . . .	727.00	664.70	836.64	509.00
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	616.43	—	260.69	180.28
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$31,852.51	\$21,722.12	\$30,374.84	\$20,736.87
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	13,000.00	7,500.00	8,000.00	8,000.00
Transfers and refunds . . . . .	—	58.20	28.15	262.22
Agency, trust, and investment . . . . .	2,921.43	1,528.70	2,432.57	1,880.12
<b>Total receipts</b>	<b>\$47,773.94</b>	<b>\$30,809.02</b>	<b>\$40,835.56</b>	<b>\$30,879.21</b>
Balance on hand, including funds . . . . .	1,189.27	4,302.61	2,560.76	522.18
<b>GRAND TOTAL</b>	<b>\$48,963.21</b>	<b>\$35,111.63</b>	<b>\$43,396.32</b>	<b>\$31,401.39</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	New Braintree POPULATION 394	Hawley POPULATION 390	Otis POPULATION 361	Phillipston POPULATION 354
<b>Maintenance</b>	<b>\$17,414.00</b>	<b>\$20,789.25</b>	<b>\$18,433.02</b>	<b>\$16,971.51</b>
<i>Departmental</i>	<i>17,367.00</i>	<i>20,789.25</i>	<i>18,308.97</i>	<i>16,904.01</i>
General government	790.01	507.42	770.48	1,249.65
Protection of persons and property	431.22	221.22	44.43	1,332.67
Health and sanitation	139.50	399.77	715.99	194.71
Highways	7,249.31	7,731.59	7,600.89	6,177.53
Charities	8.63	1,227.59	240.00	590.83
Soldiers' benefits	168.00	48.00	84.00	126.00
Schools	8,130.43	10,594.56	8,520.05	6,477.24
Libraries	209.05	10.50	131.38	259.37
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	240.85	48.60	201.75	496.01
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>47.00</i>	<i>—</i>	<i>124.05</i>	<i>52.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
<b>Interest</b>	<b>297.38</b>	<b>209.23</b>	<b>181.11</b>	<b>234.86</b>
<i>Loans, general purposes</i>	<i>297.38</i>	<i>209.23</i>	<i>181.11</i>	<i>234.86</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>15,775.19</b>	<b>579.61</b>	<b>12,655.06</b>	<b>2,499.44</b>
<i>Departmental</i>	<i>15,775.19</i>	<i>579.61</i>	<i>12,655.06</i>	<i>2,499.44</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	15,775.19	250.00	12,655.06	2,499.44
Charities	—	—	—	—
Schools	—	329.61	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>12,500.00</b>	<b>7,000.00</b>	<b>8,000.00</b>	<b>5,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,500.00</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>5,800.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>—</b>	<b>58.20</b>	<b>28.15</b>	<b>262.22</b>
<b>Agency, trust, and investment</b>	<b>2,921.43</b>	<b>1,528.70</b>	<b>2,432.57</b>	<b>1,920.12</b>
<i>Taxes and licenses for State</i>	<i>1,578.00</i>	<i>864.00</i>	<i>1,555.24</i>	<i>1,190.84</i>
<i>Taxes for county</i>	<i>727.00</i>	<i>664.70</i>	<i>836.64</i>	<i>609.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>616.43</i>	<i>—</i>	<i>260.69</i>	<i>220.28</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$17,711.38	\$20,998.48	\$18,614.13	\$17,206.37
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,775.19	579.61	12,655.06	2,499.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,500.00	7,000.00	8,000.00	5,800.00
Transfers (except to sinking funds) and refunds	—	58.20	28.15	262.22
Agency, trust, and investment	2,921.43	1,528.70	2,432.57	1,920.12
<b>Total payments</b>	<b>\$48,908.00</b>	<b>\$30,164.99</b>	<b>\$41,729.91</b>	<b>\$27,688.15</b>
<i>Balance on hand, including funds</i>	<i>55.21</i>	<i>4,946.64</i>	<i>1,666.41</i>	<i>3,713.24</i>
<b>GRAND TOTAL</b>	<b>\$48,963.21</b>	<b>\$35,111.63</b>	<b>\$43,396.32</b>	<b>\$31,401.39</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 353	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333
REVENUE.	\$18,951.95	\$17,834.94	\$9,461.65	\$13,444.80
<b>General</b>	<b>14,816.30</b>	<b>16,528.00</b>	<b>8,482.34</b>	<b>12,010.28</b>
<i>Taxes</i>	<i>9,448.34</i>	<i>13,168.84</i>	<i>7,413.95</i>	<i>4,947.98</i>
Property, poll, and income	7,835.83	7,322.02	6,764.67	4,659.22
Corporation, bank, etc.	1,612.51	5,846.82	649.28	288.76
<i>Licenses and permits</i>	<i>2.00</i>	<i>11.00</i>	<i>31.50</i>	<i>.30</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>185.00</i>
<i>Grants and gifts</i>	<i>5,365.96</i>	<i>3,298.16</i>	<i>1,036.89</i>	<i>6,927.00</i>
For expenses	5,365.96	3,298.16	1,036.89	6,927.00
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>4,135.65</b>	<b>1,306.94</b>	<b>979.31</b>	<b>1,434.52</b>
<i>Special assessments</i>	<i>251.76</i>	<i>—</i>	<i>.20</i>	<i>—</i>
To meet expenses	251.76	—	.20	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>200.00</i>	<i>62.50</i>	<i>—</i>
<i>Departmental</i>	<i>2,514.99</i>	<i>859.80</i>	<i>808.04</i>	<i>1,334.70</i>
General government	65.35	18.00	34.61	1.00
Protection of persons and property	307.08	5.67	15.43	32.70
Health and sanitation	31.60	—	—	—
Highways	—	—	—	—
Charities	—	479.76	—	—
Soldiers' benefits	—	120.78	48.00	144.00
Schools	1,451.23	218.00	710.00	1,156.38
Libraries	6.13	17.59	—	.62
Recreation	653.60	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>181.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	181.25	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>167.63</i>	<i>13.80</i>	<i>58.50</i>	<i>13.79</i>
<i>Interest</i>	<i>1,020.02</i>	<i>233.34</i>	<i>50.07</i>	<i>86.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	777.19	224.96	—	68.75
All other	242.83	8.38	50.07	17.28
NON-REVENUE.	\$12,271.08	\$8,169.82	\$3,194.01	\$5,894.18
<b>Offsets to outlays</b>	<b>3,500.00</b>	<b>1,200.00</b>	<b>—</b>	<b>—</b>
<i>Departmental</i>	<i>3,500.00</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,000.00</b>	<b>2,000.00</b>	<b>—</b>	<b>4,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>317.50</b>	<b>327.50</b>	<b>9.92</b>	<b>62.75</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	317.50	327.50	9.92	62.75
<b>Refunds</b>	<b>26.34</b>	<b>108.96</b>	<b>65.70</b>	<b>45.00</b>
<b>Agency, trust, and investment</b>	<b>5,427.24</b>	<b>4,533.36</b>	<b>3,118.39</b>	<b>1,786.43</b>
<i>Taxes and licenses for State</i>	<i>1,665.00</i>	<i>2,241.00</i>	<i>1,593.46</i>	<i>975.00</i>
<i>Taxes for county</i>	<i>812.32</i>	<i>2,127.04</i>	<i>1,399.20</i>	<i>797.64</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,949.92</i>	<i>165.32</i>	<i>125.73</i>	<i>13.79</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$22,451.95	\$19,034.94	\$9,461.65	\$13,444.80
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	2,000.00	—	4,000.00
Transfers and refunds	343.84	436.46	75.62	107.75
Agency, trust, and investment	5,427.24	4,533.36	3,118.39	1,786.43
<b>Total receipts</b>	<b>\$31,223.03</b>	<b>\$26,004.76</b>	<b>\$12,655.66</b>	<b>\$19,338.98</b>
Balance on hand, including funds	6,461.16	12,282.55	3,697.03	4,240.70
<b>GRAND TOTAL</b>	<b>\$37,684.19</b>	<b>\$38,287.31</b>	<b>\$16,352.69</b>	<b>\$23,579.68</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Dunstable POPULATION 353	Wendell POPULATION 346	West Tisbury POPULATION 345	Rowe POPULATION 333
<b>Maintenance</b>	<b>\$19,685.23</b>	<b>\$15,812.14</b>	<b>\$9,018.69</b>	<b>\$15,175.26</b>
<i>Departmental</i>	<i>19,191.62</i>	<i>15,788.34</i>	<i>8,956.29</i>	<i>15,142.26</i>
General government	1,800.22	1,072.86	343.64	1,118.96
Protection of persons and property	818.09	490.66	83.50	291.71
Health and sanitation	325.29	702.92	75.00	320.50
Highways	7,212.89	6,753.34	646.72	5,232.74
Charities	105.79	490.68	260.71	312.91
Soldiers' benefits	—	72.00	48.00	114.00
Schools	7,261.04	5,781.00	7,309.28	7,516.90
Libraries	219.80	174.38	99.44	130.03
Recreation	1,106.29	—	—	—
Pensions	—	—	—	—
Unclassified	342.21	250.50	90.00	104.51
<i>Public service enterprises</i>	<i>307.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	286.28	—	—	—
All other	21.40	—	—	—
<i>Cemeteries</i>	<i>185.93</i>	<i>23.80</i>	<i>62.40</i>	<i>33.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>365.51</b>	<b>20.83</b>	—	<b>133.52</b>
<i>Loans, general purposes</i>	<i>64.88</i>	<i>20.83</i>	—	<i>133.52</i>
<i>Loans, public service enterprises</i>	<i>300.63</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>5,254.58</b>	<b>4,807.21</b>	—	<b>628.19</b>
<i>Departmental</i>	<i>6,254.58</i>	<i>4,807.21</i>	—	<i>628.19</i>
General government	—	2,166.10	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,254.58	2,530.93	—	628.19
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	110.18	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,250.00</b>	<b>2,000.00</b>	—	<b>4,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	—	—	—
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>2,000.00</i>	—	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>317.50</b>	<b>327.50</b>	<b>9.92</b>	<b>62.75</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>317.50</i>	<i>327.50</i>	<i>9.92</i>	<i>62.75</i>
<b>Refunds</b>	<b>26.34</b>	<b>108.96</b>	<b>65.70</b>	<b>45.00</b>
<b>Agency, trust, and investment</b>	<b>5,594.46</b>	<b>4,830.82</b>	<b>3,118.39</b>	<b>1,792.43</b>
<i>Taxes and licenses for State</i>	<i>1,665.00</i>	<i>2,241.00</i>	<i>1,593.46</i>	<i>975.00</i>
<i>Taxes for county</i>	<i>812.32</i>	<i>2,127.04</i>	<i>1,399.20</i>	<i>797.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,117.14</i>	<i>462.78</i>	<i>125.73</i>	<i>19.79</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$20,050.74	\$15,832.97	\$9,018.69	\$15,308.78
Permanent debt (except from sinking funds)	250.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,254.58	4,807.21	—	628.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	2,000.00	—	4,000.00
Transfers (except to sinking funds) and refunds	343.84	436.46	75.62	107.75
Agency, trust, and investment	5,594.46	4,830.82	3,118.39	1,792.43
<b>Total payments</b>	<b>\$34,493.62</b>	<b>\$27,907.46</b>	<b>\$12,212.70</b>	<b>\$21,837.15</b>
Balance on hand, including funds	3,190.57	10,379.86	4,139.89	1,742.53
<b>GRAND TOTAL</b>	<b>\$37,684.19</b>	<b>\$38,287.31</b>	<b>\$16,352.69</b>	<b>\$23,579.68</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainfield POPULATION 332	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325
<b>REVENUE.</b>	<b>\$18,325.60</b>	<b>\$16,293.52</b>	<b>\$24,586.01</b>	<b>\$15,439.10</b>
<b>General</b>	<b>16,974.28</b>	<b>15,439.57</b>	<b>23,366.52</b>	<b>15,275.24</b>
Taxes . . . . .	6,974.47	8,385.82	13,345.44	7,202.69
Property, poll, and income	6,933.97	8,318.78	12,911.64	7,140.62
Corporation, bank, etc.	40.50	67.04	433.80	62.07
Licenses and permits	—	—	6.00	—
Fines and forfeits	300.00	5.00	10.00	—
Grants and gifts	9,699.81	7,048.75	10,006.08	8,072.55
For expenses	9,699.81	7,048.75	9,929.71	8,072.55
For outlays	—	—	75.37	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,351.32</b>	<b>853.95</b>	<b>1,219.49</b>	<b>163.86</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,139.32	666.75	614.86	48.00
General government	52.00	—	53.50	—
Protection of persons and property	1.54	10.41	—	—
Health and sanitation	—	—	—	—
Highways	—	7.68	408.00	—
Charities	—	—	—	—
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	1,021.16	600.66	—	—
Libraries	4.62	—	47.27	—
Recreation	—	—	—	—
Unclassified	—	—	58.09	—
Public service enterprises	15.75	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	15.75	—	—	—
Cemeteries	—	—	—	—
Interest	196.25	187.20	604.63	115.86
On sinking funds	—	—	—	—
On trust and investment funds	195.75	130.77	462.27	66.60
All other	.50	56.43	142.36	49.26
<b>NON-REVENUE.</b>	<b>\$7,883.95</b>	<b>\$8,984.46</b>	<b>\$10,197.87</b>	<b>\$6,322.45</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Departmental	—	—	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,487.67</b>	<b>7,150.00</b>	<b>6,700.00</b>	<b>3,875.63</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	7,150.00	6,700.00	3,000.00
Unpaid warrants or orders, current year	2,487.67	—	—	875.63
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>397.47</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	397.47	—
<b>Refunds</b>	<b>—</b>	<b>59.39</b>	<b>26.00</b>	<b>108.30</b>
<b>Agency, trust, and investment</b>	<b>5,396.28</b>	<b>1,775.07</b>	<b>3,074.40</b>	<b>2,338.52</b>
Taxes and licenses for State	915.00	977.43	1,546.00	1,275.00
Taxes for county	543.64	797.64	1,329.40	1,063.52
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,937.64	—	200.00	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$18,325.60	\$16,293.52	\$24,586.01	\$15,439.10
Premiums	—	—	—	—
Municipal indebtedness	2,487.67	7,150.00	6,700.00	3,875.63
Transfers and refunds	—	59.39	423.47	108.30
Agency, trust, and investment	5,396.28	1,775.07	3,074.40	2,338.52
<b>Total receipts</b>	<b>\$26,209.55</b>	<b>\$25,277.98</b>	<b>\$34,783.88</b>	<b>\$21,761.55</b>
Balance on hand, including funds	31.06	305.80	2,773.72	4,378.55
<b>GRAND TOTAL</b>	<b>\$26,240.61</b>	<b>\$25,583.78</b>	<b>\$37,557.60</b>	<b>\$26,140.10</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Plainfield POPULATION 332	Leyden POPULATION 330	Warwick POPULATION 327	Heath POPULATION 325
<b>Maintenance</b>	<b>\$16,371.91</b>	<b>\$15,046.80</b>	<b>\$22,389.42</b>	<b>\$15,458.33</b>
<i>Departmental</i>	<i>16,311.48</i>	<i>15,046.80</i>	<i>22,223.48</i>	<i>15,468.33</i>
General government	616.23	832.85	1,552.80	817.85
Protection of persons and property	199.26	423.38	325.21	191.64
Health and sanitation	390.95	245.25	268.25	295.00
Highways	8,198.16	5,114.70	9,814.27	7,314.76
Charities	4.00	310.44	455.85	—
Soldiers' benefits	60.00	48.00	48.00	48.00
Schools	6,562.79	7,876.44	8,932.30	6,522.81
Libraries	83.65	114.74	380.74	133.27
Recreation	—	—	50.73	25.00
Pensions	—	—	—	—
Unclassified	196.44	\$1.00	395.33	110.00
<i>Public service enterprises</i>	<i>10.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	10.50	—	—	—
<i>Cemeteries</i>	<i>49.93</i>	<i>—</i>	<i>164.54</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>1.40</i>	<i>—</i>
<b>Interest</b>	<b>369.69</b>	<b>220.98</b>	<b>241.03</b>	<b>132.16</b>
<i>Loans, general purposes</i>	<i>369.69</i>	<i>220.98</i>	<i>241.03</i>	<i>132.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>—</b>	<b>200.00</b>	<b>—</b>	<b>500.00</b>
<i>Departmental</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>500.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	200.00	—	500.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,856.00</b>	<b>7,686.42</b>	<b>7,200.00</b>	<b>4,295.35</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>270.00</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>7,150.00</i>	<i>6,700.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>3,856.00</i>	<i>266.42</i>	<i>—</i>	<i>1,295.35</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>397.47</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>397.47</i>	<i>—</i>
<b>Refunds</b>	<b>—</b>	<b>59.39</b>	<b>26.00</b>	<b>108.30</b>
<b>Agency, trust, and investment</b>	<b>5,580.48</b>	<b>1,775.07</b>	<b>2,924.40</b>	<b>2,405.12</b>
<i>Taxes and licenses for State</i>	<i>915.00</i>	<i>977.43</i>	<i>1,545.00</i>	<i>1,275.00</i>
<i>Taxes for county</i>	<i>543.64</i>	<i>797.64</i>	<i>1,329.40</i>	<i>1,063.52</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,121.84</i>	<i>—</i>	<i>50.00</i>	<i>66.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$16,741.60	\$15,267.78	\$22,630.45	\$15,590.49
Permanent debt (except from sinking funds)	—	270.00	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	200.00	—	500.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,856.00	7,416.42	6,700.00	4,295.35
Transfers (except to sinking funds) and refunds	—	59.39	423.47	108.30
Agency, trust, and investment	5,580.48	1,775.07	2,924.40	2,405.12
<b>Total payments</b>	<b>\$26,178.08</b>	<b>\$24,988.66</b>	<b>\$33,178.32</b>	<b>\$22,899.26</b>
Balance on hand, including funds	62.53	595.12	4,379.28	3,240.84
<b>GRAND TOTAL</b>	<b>\$26,240.61</b>	<b>\$25,583.78</b>	<b>\$37,557.60</b>	<b>\$26,140.10</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 305	Boxborough POPULATION 298	Florida POPULATION 298	Monterey POPULATION 282
<b>REVENUE.</b>	<b>\$15,617.35</b>	<b>\$18,818.35</b>	<b>\$21,073.13</b>	<b>\$13,413.30</b>
<b>General</b>	<b>14,671.44</b>	<b>17,100.62</b>	<b>20,436.13</b>	<b>12,635.50</b>
<i>Taxes</i>	<i>7,263.92</i>	<i>7,035.66</i>	<i>17,113.29</i>	<i>8,504.83</i>
Property, poll, and income	7,121.22	6,970.37	16,801.80	8,229.47
Corporation, bank, etc.	142.70	65.29	311.49	274.86
<i>Licenses and permits</i>	<i>—</i>	<i>3.00</i>	<i>44.00</i>	<i>126.00</i>
<i>Fines and forfeits</i>	<i>68.50</i>	<i>18.55</i>	<i>—</i>	<i>46.02</i>
<i>Grants and gifts</i>	<i>7,339.02</i>	<i>10,043.41</i>	<i>3,278.84</i>	<i>3,959.15</i>
For expenses	7,339.02	10,043.41	3,258.89	3,959.15
For outlays	—	—	19.95	—
All other	—	—	—	—
<b>Commercial</b>	<b>945.91</b>	<b>1,717.73</b>	<b>637.00</b>	<b>777.80</b>
<i>Special assessments</i>	<i>—</i>	<i>109.98</i>	<i>—</i>	<i>—</i>
To meet expenses	—	109.98	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>734.49</i>	<i>1,122.03</i>	<i>637.00</i>	<i>653.66</i>
General government	11.80	86.84	—	—
Protection of persons and property	10.00	544.85	—	6.36
Health and sanitation	145.50	—	—	—
Highways	83.00	—	—	493.80
Charities	—	—	—	—
Soldiers' benefits	48.00	96.00	—	144.00
Schools	436.19	390.54	637.00	—
Libraries	—	3.80	—	9.50
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>85.41</i>	<i>—</i>	<i>51.00</i>
<i>Interest</i>	<i>211.42</i>	<i>400.31</i>	<i>—</i>	<i>73.14</i>
On sinking funds	—	—	—	—
On trust and investment funds	30.18	235.89	—	39.48
All other	181.24	164.42	—	33.66
<b>NON-REVENUE.</b>	<b>\$1,974.41</b>	<b>\$11,079.30</b>	<b>\$15,003.23</b>	<b>\$6,845.31</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,000.00</b>	<b>—</b>	<b>1,435.78</b>
<i>Departmental</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>1,435.78</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>8,500.00</b>	<b>9,639.11</b>	<b>3,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,500.00</i>	<i>8,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>1,639.11</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>104.71</b>	<b>4.24</b>	<b>—</b>	<b>50.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	104.71	4.24	—	50.00
<b>Refunds</b>	<b>19.57</b>	<b>32.14</b>	<b>125.16</b>	<b>38.00</b>
<b>Agency, trust, and investment</b>	<b>1,850.13</b>	<b>1,542.92</b>	<b>5,238.96</b>	<b>2,321.53</b>
<i>Taxes and licenses for State</i>	<i>1,080.00</i>	<i>1,031.43</i>	<i>2,938.21</i>	<i>1,359.00</i>
<i>Taxes for county</i>	<i>652.37</i>	<i>443.08</i>	<i>2,300.75</i>	<i>941.22</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>117.76</i>	<i>68.41</i>	<i>—</i>	<i>21.31</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$15,617.35	\$19,818.35	\$21,073.13	\$14,849.08
Premiums	—	—	—	—
Municipal indebtedness	—	8,500.00	9,639.11	3,000.00
Transfers and refunds	124.28	36.38	125.16	88.00
Agency, trust, and investment	1,850.13	1,542.92	5,238.96	2,321.53
<b>Total receipts</b>	<b>\$17,591.76</b>	<b>\$29,897.65</b>	<b>\$36,076.36</b>	<b>\$20,258.61</b>
Balance on hand, including funds	3,599.62	1,745.04	11,700.11	2,496.30
<b>GRAND TOTAL</b>	<b>\$21,191.38</b>	<b>\$31,642.69</b>	<b>\$47,776.47</b>	<b>\$22,754.91</b>

## Graded According to Population of 1920—Continued.

PAYMENTS.	Westhampton POPULATION 305	Boxborough POPULATION 298	Florida POPULATION 298	Monterey POPULATION 282
<b>Maintenance</b>	<b>\$12,405.20</b>	<b>\$17,966.88</b>	<b>\$23,135.53</b>	<b>\$13,041.44</b>
<i>Departmental</i>	<i>12,405.20</i>	<i>17,811.43</i>	<i>23,127.53</i>	<i>12,614.09</i>
General government	683.75	727.44	1,729.77	729.63
Protection of persons and property	253.94	507.06	353.27	144.30
Health and sanitation	266.00	64.95	286.34	757.75
Highways	5,432.81	4,679.78	12,560.01	6,762.38
Charities	22.50	275.57	818.85	19.50
Soldiers' benefits	40.00	60.00	—	26.00
Schools	5,333.55	10,908.54	7,293.96	3,974.87
Libraries	155.93	316.16	—	134.91
Recreation	97.13	—	—	25.00
Pensions	—	—	—	—
Unclassified	119.59	271.93	85.33	39.75
<i>Public service enterprises</i>	<i>—</i>	<i>1.74</i>	<i>—</i>	<i>4.40</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	1.74	—	4.40
<i>Cemeteries</i>	<i>—</i>	<i>153.71</i>	<i>8.00</i>	<i>422.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>380.00</b>	<b>—</b>	<b>178.06</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>380.00</i>	<i>—</i>	<i>178.06</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>516.25</b>	<b>1,500.00</b>	<b>1,743.90</b>	<b>2,828.80</b>
<i>Departmental</i>	<i>516.25</i>	<i>1,500.00</i>	<i>1,743.90</i>	<i>2,828.80</i>
General government	355.00	—	1,604.07	—
Protection of persons and property	—	—	139.83	—
Health and sanitation	—	—	—	—
Highways	161.25	1,500.00	—	1,936.50
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	892.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>8,000.00</b>	<b>—</b>	<b>3,200.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>104.71</b>	<b>4.24</b>	<b>—</b>	<b>50.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>104.71</i>	<i>4.24</i>	<i>—</i>	<i>50.00</i>
<b>Refunds</b>	<b>19.57</b>	<b>32.14</b>	<b>125.16</b>	<b>38.00</b>
<b>Agency, trust, and investment</b>	<b>1,775.60</b>	<b>1,542.92</b>	<b>5,238.96</b>	<b>2,411.01</b>
<i>Taxes and licenses for State</i>	<i>1,080.00</i>	<i>1,031.43</i>	<i>2,938.21</i>	<i>1,559.00</i>
<i>Taxes for county</i>	<i>652.37</i>	<i>443.08</i>	<i>2,300.75</i>	<i>941.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>43.23</i>	<i>68.41</i>	<i>—</i>	<i>110.79</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$12,405.20	\$18,346.88	\$23,135.53	\$13,219.50
Permanent debt (except from sinking funds)	—	—	—	200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	516.25	1,500.00	1,743.90	2,828.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	8,000.00	—	3,000.00
Transfers (except to sinking funds) and refunds	124.28	36.38	125.16	88.00
Agency, trust, and investment	1,775.60	1,542.92	5,238.96	2,411.01
<b>Total payments</b>	<b>\$14,821.33</b>	<b>\$29,426.18</b>	<b>\$30,243.55</b>	<b>\$21,747.31</b>
<i>Balance on hand, including funds</i>	<i>6,370.05</i>	<i>2,216.51</i>	<i>17,532.92</i>	<i>1,007.60</i>
<b>GRAND TOTAL</b>	<b>\$21,191.38</b>	<b>\$31,642.69</b>	<b>\$47,776.47</b>	<b>\$22,754.91</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middlefield POPULATION 280	Tyringham POPULATION 267	Alford POPULATION 248	Mashpee POPULATION 242
<b>REVENUE.</b>	<b>\$14,844.65</b>	<b>\$12,209.29</b>	<b>\$9,467.59</b>	<b>\$19,836.16</b>
<b>General</b>	<b>13,736.54</b>	<b>11,940.14</b>	<b>9,367.24</b>	<b>17,373.28</b>
Taxes . . . . .	7,133.25	8,719.70	6,429.83	13,664.29
Property, poll, and income	7,036.71	8,646.06	5,334.14	13,187.23
Corporation, bank, etc.	96.54	73.64	95.69	377.06
Licenses and permits	—	2.00	3.00	13.00
Fines and forfeits	—	25.00	—	—
Grants and gifts	6,603.29	3,193.44	3,934.41	3,795.99
For expenses	6,403.29	3,193.44	3,934.41	3,795.99
For outlays	200.00	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,108.11</b>	<b>269.15</b>	<b>100.35</b>	<b>2,462.88</b>
Special assessments	—	—	—	134.75
To meet expenses	—	—	—	134.75
To meet outlays	—	—	—	—
Privileges	—	—	—	125.00
Departmental	973.73	131.24	5.66	2,149.36
General government	44.00	24.00	—	38.50
Protection of persons and property	24.44	2.82	5.00	1,930.86
Health and sanitation	—	—	—	—
Highways	—	3.00	—	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	180.00
Schools	905.29	80.00	—	—
Libraries	—	21.42	.56	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	16.50	53.25	—
Interest	134.38	121.41	41.54	53.77
On sinking funds	—	—	—	—
On trust and investment funds	85.98	—	22.34	—
All other	48.40	121.41	19.20	53.77
<b>NON-REVENUE.</b>	<b>\$4,630.02</b>	<b>\$11,712.13</b>	<b>\$4,579.74</b>	<b>\$22,362.46</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>2,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
Departmental	—	2,000.00	1,000.00	1,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,000.00</b>	<b>7,500.00</b>	<b>1,907.00</b>	<b>18,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,000.00	7,500.00	1,500.00	18,000.00
Unpaid warrants or orders, current year	—	—	407.00	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	—	—
<b>Refunds</b>	<b>—</b>	<b>49.75</b>	<b>—</b>	<b>577.25</b>
<b>Agency, trust, and investment</b>	<b>1,630.02</b>	<b>2,162.38</b>	<b>1,672.74</b>	<b>2,785.21</b>
Taxes and licenses for State	942.00	1,209.24	824.03	1,302.00
Taxes for county	652.37	836.64	522.90	1,483.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	35.65	116.50	325.81	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$14,844.65	\$14,209.29	\$10,467.59	\$20,836.16
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	7,500.00	1,907.00	18,000.00
Transfers and refunds	—	49.75	—	577.25
Agency, trust, and investment	1,630.02	2,162.38	1,672.74	2,785.21
<b>Total receipts</b>	<b>\$19,474.67</b>	<b>\$23,921.42</b>	<b>\$14,047.33</b>	<b>\$42,198.62</b>
Balance on hand, including funds	1,695.18	560.93	278.26	3,887.96
<b>GRAND TOTAL</b>	<b>\$21,169.85</b>	<b>\$24,482.35</b>	<b>\$14,325.59</b>	<b>\$46,086.61</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Middlefield POPULATION 280	Tyringham POPULATION 267	Alford POPULATION 248	Mashpee POPULATION 242
<b>Maintenance</b>	<b>\$12,891.69</b>	<b>\$10,102.44</b>	<b>\$8,390.03</b>	<b>\$20,162.09</b>
<i>Departmental</i>	<i>12,844.19</i>	<i>10,062.34</i>	<i>8,314.44</i>	<i>20,102.28</i>
General government	466.35	537.39	475.49	4,094.61
Protection of persons and property	71.92	75.15	—	3,736.55
Health and sanitation	166.40	95.00	161.00	210.29
Highways	4,605.38	5,145.48	2,966.75	6,102.35
Charities	301.79	—	269.79	278.86
Soldiers' benefits	—	—	—	144.00
Schools	6,954.03	3,902.52	4,329.71	5,124.38
Libraries	107.34	172.80	64.75	65.00
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	170.98	134.60	46.95	346.24
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>47.50</i>	<i>39.50</i>	<i>75.59</i>	<i>59.81</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>482.63</b>	<b>281.20</b>	<b>46.44</b>	<b>760.50</b>
<i>Loans, general purposes</i>	<i>482.63</i>	<i>281.20</i>	<i>46.44</i>	<i>760.50</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>75.00</b>	<b>3,003.83</b>	<b>2,050.00</b>	<b>3,810.08</b>
<i>Departmental</i>	<i>75.00</i>	<i>3,003.83</i>	<i>2,050.00</i>	<i>3,810.08</i>
General government	75.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	3,003.83	1,650.00	3,810.08
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	400.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>5,000.00</b>	<b>7,500.00</b>	<b>1,819.82</b>	<b>17,900.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>2,000.00</i>	—	—	<i>400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>7,500.00</i>	<i>1,600.00</i>	<i>17,500.00</i>
<i>Warrants or orders, previous years</i>	—	—	<i>219.82</i>	—
<b>Transfers</b>	—	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Refunds</b>	—	<b>49.75</b>	—	<b>577.25</b>
<b>Agency, trust, and investment</b>	<b>1,716.00</b>	<b>2,162.38</b>	<b>1,672.74</b>	<b>2,785.21</b>
<i>Taxes and licenses for State</i>	<i>942.00</i>	<i>1,209.24</i>	<i>824.03</i>	<i>1,302.00</i>
<i>Taxes for county</i>	<i>652.37</i>	<i>836.64</i>	<i>522.90</i>	<i>1,483.21</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>121.63</i>	<i>116.50</i>	<i>325.81</i>	—
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$13,374.32	\$10,383.64	\$8,436.47	\$20,922.59
Permanent debt (except from sinking funds)	2,000.00	—	—	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	75.00	3,003.83	2,050.00	3,810.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	7,500.00	1,819.82	17,500.00
Transfers (except to sinking funds) and refunds	—	49.75	—	577.25
Agency, trust, and investment	1,716.00	2,162.38	1,672.74	2,785.21
<b>Total payments</b>	<b>\$20,165.32</b>	<b>\$23,099.60</b>	<b>\$13,979.03</b>	<b>\$45,995.13</b>
<i>Balance on hand, including funds</i>	<i>1,004.53</i>	<i>1,382.75</i>	<i>346.56</i>	<i>91.48</i>
<b>GRAND TOTAL</b>	<b>\$21,169.85</b>	<b>\$24,482.35</b>	<b>\$14,325.59</b>	<b>\$46,086.61</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 242	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236
<b>REVENUE.</b>	<b>\$12,413.79</b>	<b>\$9,145.22</b>	<b>\$12,823.07</b>	<b>\$10,347.54</b>
<b>General</b>	<b>12,019.21</b>	<b>8,908.98</b>	<b>12,512.85</b>	<b>9,671.97</b>
<i>Taxes</i>	<i>6,178.58</i>	<i>8,127.26</i>	<i>6,018.20</i>	<i>5,152.95</i>
Property, poll, and income	5,939.14	8,044.29	5,979.08	5,094.75
Corporation, bank, etc.	239.44	82.97	39.12	58.20
<i>Licenses and permits</i>	<i>1.00</i>	<i>33.00</i>	<i>6.00</i>	—
<i>Fines and forfeits</i>	—	—	<i>35.00</i>	—
<i>Grants and gifts</i>	<i>5,839.63</i>	<i>748.72</i>	<i>6,453.65</i>	<i>4,519.02</i>
For expenses	5,839.63	748.72	6,412.40	4,519.02
For outlays	—	—	41.25	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>394.58</b>	<b>236.24</b>	<b>310.22</b>	<b>675.57</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	<i>62.50</i>	—	—
<i>Departmental</i>	<i>264.81</i>	<i>100.77</i>	<i>272.63</i>	<i>572.98</i>
General government	—	72.00	17.50	—
Protection of persons and property	55.06	—	205.13	71.87
Health and sanitation	—	—	—	—
Highways	19.75	3.00	—	.50
Charities	—	—	50.00	130.00
Soldiers' benefits	72.00	—	—	210.00
Schools	—	—	—	140.33
Libraries	—	24.77	—	20.28
Recreation	—	—	—	—
Unclassified	118.00	1.00	—	—
<i>Public service enterprises</i>	<i>1.50</i>	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	1.50	—	—	—
<i>Cemeteries</i>	—	—	—	<i>39.25</i>
<i>Interest</i>	<i>128.27</i>	<i>72.97</i>	<i>37.59</i>	<i>63.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	37.72	—	47.52
All other	128.27	35.25	37.59	15.82
<b>NON-REVENUE.</b>	<b>\$3,430.17</b>	<b>\$8,384.11</b>	<b>\$7,568.91</b>	<b>\$5,872.51</b>
<b>Offsets to outlays</b>	<b>1,000.00</b>	<b>674.94</b>	<b>2,000.00</b>	<b>1,798.04</b>
<i>Departmental</i>	<i>1,000.00</i>	<i>674.94</i>	<i>2,000.00</i>	<i>1,798.04</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	—	<b>5,420.41</b>	<b>4,000.00</b>	<b>2,500.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>5,420.41</i>	<i>4,000.00</i>	<i>2,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>476.25</b>	—	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>476.25</i>	—	—	—
<b>Refunds</b>	<b>18.50</b>	<b>30.00</b>	<b>9.00</b>	<b>87.83</b>
<b>Agency, trust, and investment</b>	<b>1,935.42</b>	<b>2,258.76</b>	<b>1,559.91</b>	<b>1,486.64</b>
<i>Taxes and licenses for State</i>	<i>1,004.84</i>	<i>1,241.16</i>	<i>932.43</i>	<i>843.00</i>
<i>Taxes for county</i>	<i>930.58</i>	<i>1,017.60</i>	<i>627.48</i>	<i>543.64</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	100.00
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$13,413.79	\$9,820.16	\$14,823.07	\$12,145.58
Premiums	—	—	—	—
Municipal indebtedness	—	5,420.41	4,000.00	2,500.00
Transfers and refunds	494.75	30.00	9.00	87.83
Agency, trust, and investment	1,935.42	2,258.76	1,559.91	1,486.64
<b>Total receipts</b>	<b>\$15,843.96</b>	<b>\$17,529.33</b>	<b>\$20,391.98</b>	<b>\$16,220.05</b>
<i>Balance on hand, including funds</i>	<i>5,491.79</i>	<i>821.97</i>	<i>2,851.55</i>	<i>1,199.48</i>
<b>GRAND TOTAL</b>	<b>\$21,335.75</b>	<b>\$18,351.30</b>	<b>\$23,243.53</b>	<b>\$17,419.53</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Shutesbury POPULATION 242	Chilmark POPULATION 240	Washington POPULATION 240	Prescott POPULATION 236
<b>Maintenance</b>	<b>\$12,103.90</b>	<b>\$7,283.59</b>	<b>\$12,445.34</b>	<b>\$11,828.44</b>
<i>Departmental</i>	<i>12,054.26</i>	<i>7,096.49</i>	<i>12,365.39</i>	<i>11,786.69</i>
General government	831.37	779.96	811.48	464.83
Protection of persons and property	248.14	65.36	56.70	257.80
Health and sanitation	259.62	119.25	167.29	246.00
Highways	4,717.14	1,223.96	6,075.56	4,869.20
Charities	—	12.00	80.75	170.61
Soldiers' benefits	72.00	—	—	465.19
Schools	5,432.30	4,595.63	5,101.65	5,087.92
Libraries	102.57	172.46	—	99.89
Recreation	12.00	—	—	—
Pensions	—	—	—	—
Unclassified	379.12	127.87	71.96	125.25
<i>Public service enterprises</i>	<i>1.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	1.24	—	—	—
<i>Cemeteries</i>	<i>48.40</i>	<i>187.10</i>	<i>79.95</i>	<i>41.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>—</b>	<b>400.04</b>	<b>79.33</b>	<b>87.50</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>400.04</i>	<i>79.33</i>	<i>87.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,754.38</b>	<b>1,002.62</b>	<b>3,104.48</b>	<b>1,198.64</b>
<i>Departmental</i>	<i>2,754.38</i>	<i>1,002.62</i>	<i>3,104.48</i>	<i>1,198.64</i>
General government	—	—	—	—
Protection of persons and property	111.88	—	82.50	—
Health and sanitation	—	—	—	—
Highways	2,642.50	1,002.62	3,021.98	1,198.64
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>—</b>	<b>6,620.41</b>	<b>4,000.00</b>	<b>2,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>5,420.41</i>	<i>4,000.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>476.25</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>476.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>18.50</b>	<b>30.00</b>	<b>9.00</b>	<b>87.83</b>
<b>Agency, trust, and investment</b>	<b>1,935.42</b>	<b>2,296.48</b>	<b>1,559.91</b>	<b>1,489.16</b>
<i>Taxes and licenses for State</i>	<i>1,004.84</i>	<i>1,241.16</i>	<i>932.43</i>	<i>843.00</i>
<i>Taxes for county</i>	<i>930.58</i>	<i>1,017.60</i>	<i>627.48</i>	<i>543.64</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>37.72</i>	<i>—</i>	<i>102.52</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$12,103.90	\$7,683.63	\$12,524.67	\$11,915.94
Permanent debt (except from sinking funds)	—	1,200.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,754.38	1,002.62	3,104.48	1,198.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,420.41	4,000.00	2,500.00
Transfers (except to sinking funds) and refunds	494.75	30.00	9.00	87.83
Agency, trust, and investment	1,935.42	2,296.48	1,559.91	1,489.16
<b>Total payments</b>	<b>\$17,288.45</b>	<b>\$17,633.14</b>	<b>\$21,198.06</b>	<b>\$17,191.57</b>
<i>Balance on hand, including funds</i>	<i>4,047.30</i>	<i>718.16</i>	<i>2,045.47</i>	<i>227.96</i>
<b>GRAND TOTAL</b>	<b>\$21,335.75</b>	<b>\$18,351.30</b>	<b>\$23,243.53</b>	<b>\$17,419.53</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Montgomery POPULATION 229	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173
<b>REVENUE.</b>	<b>\$9,772.51</b>	<b>\$18,945.34</b>	<b>\$10,021.97</b>	<b>\$7,297.53</b>
<b>General</b>	<b>8,481.79</b>	<b>14,839.66</b>	<b>9,941.88</b>	<b>7,139.51</b>
<i>Taxes</i>	<i>4,006.89</i>	<i>9,117.76</i>	<i>6,239.87</i>	<i>5,070.53</i>
Property, poll, and income	3,953.09	8,830.16	5,974.45	3,409.96
Corporation, bank, etc.	53.80	287.60	265.42	1,660.57
<i>Licenses and permits</i>	<i>—</i>	<i>4.00</i>	<i>3.00</i>	<i>9.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>33.00</i>	<i>—</i>	<i>450.00</i>
<i>Grants and gifts</i>	<i>4,474.90</i>	<i>5,684.90</i>	<i>3,699.01</i>	<i>1,609.98</i>
For expenses	4,474.90	5,684.90	3,679.51	1,609.98
For outlays	—	—	19.50	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,290.72</b>	<b>4,105.68</b>	<b>80.09</b>	<b>158.02</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>456.23</i>	<i>1,749.41</i>	<i>47.00</i>	<i>158.02</i>
General government	13.00	236.25	17.00	—
Protection of persons and property	2.50	—	—	6.88
Health and sanitation	—	—	—	—
Highways	2.60	—	—	—
Charities	—	543.50	30.00	—
Soldiers' benefits	44.00	148.50	—	—
Schools	390.73	458.31	—	135.00
Libraries	—	—	—	5.10
Recreation	—	—	—	—
Unclassified	3.40	362.85	—	11.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>19.44</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>834.49</i>	<i>2,336.83</i>	<i>33.09</i>	<i>—</i>
On sinking funds	—	—	—	—
On trust and investment funds	800.00	2,278.28	2.61	—
All other	34.49	58.55	30.48	—
<b>NON-REVENUE.</b>	<b>\$1,992.18</b>	<b>\$13,607.15</b>	<b>\$2,611.98</b>	<b>\$2,538.11</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>411.70</b>	<b>1,400.00</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>411.70</i>	<i>1,400.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,000.00</b>	<b>10,002.92</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000.00</i>	<i>6,500.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,002.92</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>49.08</b>	<b>479.67</b>	<b>—</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	49.08	479.67	—	—
<b>Refunds</b>	<b>25.00</b>	<b>43.62</b>	<b>—</b>	<b>—</b>
<b>Agency trust, and investment</b>	<b>918.10</b>	<b>2,669.24</b>	<b>1,211.98</b>	<b>2,538.11</b>
<i>Taxes and licenses for State</i>	<i>654.65</i>	<i>930.00</i>	<i>890.43</i>	<i>1,341.65</i>
<i>Taxes, for county</i>	<i>214.37</i>	<i>652.37</i>	<i>321.55</i>	<i>1,196.46</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>49.08</i>	<i>1,086.87</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$9,772.51	\$19,357.04	\$11,421.97	\$7,297.53
Premiums	—	—	—	—
Municipal indebtedness	1,000.00	10,002.92	—	—
Transfers and refunds	74.08	523.29	—	—
Agency, trust, and investment	918.10	2,669.24	1,211.98	2,538.11
<b>Total receipts</b>	<b>\$11,764.69</b>	<b>\$32,552.49</b>	<b>\$12,633.95</b>	<b>\$9,835.64</b>
Balance on hand, including funds	233.03	1,525.58	493.28	10,257.86
<b>GRAND TOTAL</b>	<b>\$11,997.72</b>	<b>\$34,078.07</b>	<b>\$13,127.23</b>	<b>\$20,093.50</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Montgomery POPULATION 229	Goshen POPULATION 224	Tolland POPULATION 192	Monroe POPULATION 173
<b>Maintenance</b>	<b>\$9,859.63</b>	<b>\$14,844.19</b>	<b>\$9,734.47</b>	<b>\$13,920.27</b>
<i>Departmental</i>	<i>9,836.13</i>	<i>14,767.37</i>	<i>9,722.47</i>	<i>13,920.27</i>
General government	1,082.87	615.27	621.51	605.77
Protection of persons and property	169.05	136.68	346.16	118.44
Health and sanitation	196.61	257.50	195.10	247.75
Highways	3,941.17	4,403.10	5,739.83	9,102.02
Charities	136.47	897.50	120.90	—
Soldiers' benefits	—	96.00	—	—
Schools	4,071.89	6,709.08	2,562.64	3,604.54
Libraries	29.88	89.81	51.87	55.95
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	208.19	1,562.43	84.46	185.80
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>23.50</i>	<i>76.82</i>	<i>12.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>31.50</b>	<b>563.00</b>	—	—
<i>Loans, general purposes</i>	<i>31.50</i>	<i>563.00</i>	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	—	—
<b>Outlays</b>	—	<b>6,093.36</b>	<b>1,947.15</b>	—
<i>Departmental</i>	<i>—</i>	<i>6,093.36</i>	<i>1,947.15</i>	<i>—</i>
General government	—	288.79	—	—
Protection of persons and property	—	—	39.00	—
Health and sanitation	—	—	—	—
Highways	—	700.00	1,908.15	—
Charities	—	537.50	—	—
Schools	—	4,567.07	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,130.00</b>	<b>8,264.38</b>	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>130.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>2,764.38</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>49.08</b>	<b>479.67</b>	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>49.08</i>	<i>479.67</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>25.00</b>	<b>43.62</b>	—	—
<b>Agency, trust, and investment</b>	<b>869.02</b>	<b>1,866.40</b>	<b>1,214.59</b>	<b>2,538.11</b>
<i>Taxes and licenses for State</i>	<i>654.65</i>	<i>930.00</i>	<i>890.43</i>	<i>1,341.65</i>
<i>Taxes for county</i>	<i>214.37</i>	<i>652.37</i>	<i>321.55</i>	<i>1,196.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>284.03</i>	<i>2.61</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$9,891.13	\$15,407.19	\$9,734.47	\$13,920.27
Permanent debt (except from sinking funds)	130.00	500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	6,093.36	1,947.15	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,000.00	7,764.38	—	—
Transfers (except to sinking funds) and refunds	74.08	523.29	—	—
Agency, trust, and investment	869.02	1,866.40	1,214.59	2,538.11
<b>Total payments</b>	<b>\$11,964.23</b>	<b>\$32,154.62</b>	<b>\$12,896.21</b>	<b>\$16,458.38</b>
<i>Balance on hand, including funds</i>	<i>33.49</i>	<i>1,923.45</i>	<i>231.02</i>	<i>3,635.12</i>
<b>GRAND TOTAL</b>	<b>\$11,997.72</b>	<b>\$34,078.07</b>	<b>\$13,127.23</b>	<b>\$20,093.50</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 153	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131
<b>REVENUE.</b>	<b>\$9,712.56</b>	<b>\$9,780.21</b>	<b>\$3,497.90</b>	<b>\$9,407.68</b>
<b>General</b>	<b>9,165.32</b>	<b>9,673.17</b>	<b>2,781.90</b>	<b>8,819.32</b>
Taxes . . . . .	4,883.37	4,685.33	971.43	8,635.04
Property, poll and income	4,647.17	4,488.70	961.42	8,505.18
Corporation, bank, etc.	236.20	196.63	10.01	129.86
Licenses and permits	—	—	34.00	23.00
Fines and forfeits	213.47	200.00	51.68	—
Grants and gifts	4,068.48	4,787.84	1,724.79	161.28
For expenses	4,000.39	4,787.84	1,724.79	161.28
For outlays	68.09	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>547.24</b>	<b>107.04</b>	<b>716.00</b>	<b>588.36</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	700.00	—
Departmental	380.49	32.00	16.00	1.50
General government	2.10	—	16.00	—
Protection of persons and property	34.27	—	—	1.50
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Soldiers' benefits	216.00	32.00	—	—
Schools	21.91	—	—	—
Libraries	2.30	—	—	—
Recreation	—	—	—	—
Unclassified	103.91	—	—	—
Public service enterprises	—	—	—	530.51
Electric light	—	—	—	—
Water	—	—	—	247.51
All other	—	—	—	283.00
Cemeteries	51.20	—	—	—
Interest	115.65	75.04	—	56.35
On sinking funds	—	—	—	—
On trust and investment funds	13.88	—	—	—
All other	101.67	75.04	—	56.35
<b>NON-REVENUE.</b>	<b>\$2,508.17</b>	<b>\$4,021.32</b>	<b>\$1,045.62</b>	<b>\$3,827.92</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>1,000.00</b>	<b>—</b>	<b>—</b>
Departmental	—	1,000.00	—	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,500.00</b>	<b>2,000.00</b>	<b>600.00</b>	<b>—</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,500.00	2,000.00	600.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>97.22</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	97.22	—	—	—
<b>Refunds</b>	<b>118.60</b>	<b>—</b>	<b>60.00</b>	<b>4.84</b>
<b>Agency, trust, and investment</b>	<b>792.35</b>	<b>1,021.32</b>	<b>385.62</b>	<b>3,823.08</b>
Taxes and licenses for State	486.00	603.00	253.41	1,914.08
Taxes for county	160.77	418.32	127.21	1,909.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	145.58	—	—	—
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$9,712.56	\$10,780.21	\$3,497.90	\$9,407.68
Premiums	—	—	—	—
Municipal indebtedness	1,500.00	2,000.00	600.00	—
Transfers and refunds	215.82	—	60.00	4.84
Agency, trust, and investment	792.35	1,021.32	385.62	3,823.08
<b>Total receipts</b>	<b>\$12,220.73</b>	<b>\$13,801.53</b>	<b>\$4,543.52</b>	<b>\$13,235.60</b>
Balance on hand, including funds	1,139.69	239.24	801.92	4,155.12
<b>GRAND TOTAL</b>	<b>\$13,360.42</b>	<b>\$14,040.77</b>	<b>\$5,345.44</b>	<b>\$17,390.72</b>

## Graded According to Population of 1920 — Continued.

PAYMENTS.	Holland POPULATION 153	Peru POPULATION 149	Gay Head POPULATION 144	Gosnold POPULATION 131
<b>Maintenance</b>	<b>\$9,106.83</b>	<b>\$8,299.60</b>	<b>\$4,057.11</b>	<b>\$6,480.91</b>
<i>Departmental</i>	<i>9,055.63</i>	<i>8,299.60</i>	<i>4,057.11</i>	<i>4,607.33</i>
General government	554.80	458.46	374.98	1,598.81
Protection of persons and property	188.80	5.00	—	180.61
Health and sanitation	119.13	25.00	16.00	150.50
Highways	3,020.80	4,119.27	156.70	313.79
Charities	115.08	—	260.00	—
Soldiers' benefits	144.00	—	—	—
Schools	4,658.59	3,613.16	3,173.43	1,986.43
Libraries	125.88	—	—	196.60
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	128.55	78.71	76.00	80.59
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,867.58</i>
Electric light	—	—	—	—
Water	—	—	—	1,629.61
All other	—	—	—	237.97
<i>Cemeteries</i>	<i>51.20</i>	<i>—</i>	<i>—</i>	<i>106.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>37.50</b>	<b>80.00</b>	<b>19.04</b>	<b>112.50</b>
<i>Loans, general purposes</i>	<i>37.50</i>	<i>80.00</i>	<i>19.04</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>112.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>50.00</b>	<b>1,527.20</b>	<b>—</b>	<b>681.50</b>
<i>Departmental</i>	<i>50.00</i>	<i>1,527.20</i>	<i>—</i>	<i>65.00</i>
General government	50.00	—	—	65.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	1,527.20	—	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>616.50</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	616.50
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,500.00</b>	<b>3,000.00</b>	<b>600.00</b>	<b>1,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,500.00</i>	<i>3,000.00</i>	<i>600.00</i>	<i>—</i>
<i>Warrant or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>97.22</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>97.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>118.60</b>	<b>—</b>	<b>60.00</b>	<b>4.84</b>
<b>Agency, trust, and investment</b>	<b>698.71</b>	<b>1,021.32</b>	<b>385.62</b>	<b>3,823.08</b>
<i>Taxes and licenses for State</i>	<i>486.00</i>	<i>603.00</i>	<i>258.41</i>	<i>1,914.08</i>
<i>Taxes for county</i>	<i>160.77</i>	<i>418.32</i>	<i>127.21</i>	<i>1,909.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>51.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$9,144.33	\$8,379.60	\$4,076.15	\$6,593.41
Permanent debt (except from sinking funds)	—	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	50.00	1,527.20	—	681.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,500.00	3,000.00	600.00	—
Transfers (except to sinking funds) and refunds	215.82	—	60.00	4.84
Agency, trust, and investment	698.71	1,021.32	385.62	3,823.08
<b>Total payments</b>	<b>\$11,608.86</b>	<b>\$13,928.12</b>	<b>\$5,121.77</b>	<b>\$12,102.83</b>
<i>Balance on hand, including funds</i>	<i>1,751.56</i>	<i>112.65</i>	<i>223.67</i>	<i>5,287.89</i>
<b>GRAND TOTAL</b>	<b>\$13,360.42</b>	<b>\$14,040.77</b>	<b>\$5,345.44</b>	<b>\$17,390.72</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Ashford POPULATION 116	Mount Washington POPULATION 73
REVENUE.	\$3,387.25	\$5,109.99
<b>General</b> . . . . .	3,215.14	5,102.49
<i>Taxes</i> . . . . .	1,786.60	2,813.38
Property, poll, and income . . . . .	1,760.83	2,792.01
Corporation, bank, etc. . . . .	25.77	21.37
<i>Licenses and permits</i> . . . . .	—	—
<i>Fines and forfeits</i> . . . . .	—	—
<i>Grants and gifts</i> . . . . .	1,428.54	2,289.11
For expenses . . . . .	1,428.54	2,289.11
For outlays . . . . .	—	—
<i>All other</i> . . . . .	—	—
<b>Commercial</b> . . . . .	172.11	7.50
<i>Special assessments</i> . . . . .	—	—
To meet expenses . . . . .	—	—
To meet outlays . . . . .	—	—
<i>Privileges</i> . . . . .	—	—
<i>Departmental</i> . . . . .	172.11	3.00
General government . . . . .	—	3.00
Protection of persons and property . . . . .	—	—
Health and sanitation . . . . .	—	—
Highways . . . . .	—	—
Charities . . . . .	—	—
Soldiers' benefits . . . . .	54.00	—
Schools . . . . .	118.11	—
Libraries . . . . .	—	—
Recreation . . . . .	—	—
Unclassified . . . . .	—	—
<i>Public service enterprises</i> . . . . .	—	—
Electric light . . . . .	—	—
Water . . . . .	—	—
All other . . . . .	—	—
<i>Cemeteries</i> . . . . .	—	—
<i>Interest</i> . . . . .	—	4.50
On sinking funds . . . . .	—	—
On trust and investment funds . . . . .	—	4.50
All other . . . . .	—	—
NON-REVENUE.	\$1,470.97	\$1,746.51
<b>Offsets to outlays</b> . . . . .	—	1,000.00
<i>Departmental</i> . . . . .	—	1,000.00
<i>Public service enterprises</i> . . . . .	—	—
<i>Cemeteries</i> . . . . .	—	—
<b>Municipal indebtedness</b> . . . . .	929.00	—
<i>Loans, general purposes</i> . . . . .	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—
<i>Loans, cemeteries</i> . . . . .	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	800.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	129.00	—
<i>Premiums</i> . . . . .	—	—
<b>Transfers</b> . . . . .	—	—
<i>From sinking funds</i> . . . . .	—	—
<i>All other</i> . . . . .	—	—
<b>Refunds</b> . . . . .	11.46	—
<b>Agency, trust, and investment</b> . . . . .	530.51	746.51
<i>Taxes and licenses for State</i> . . . . .	321.00	432.77
<i>Taxes for county</i> . . . . .	209.51	313.74
<i>Reimbursements for grade crossings</i> . . . . .	—	—
<i>Sinking and other permanent funds</i> . . . . .	—	—
<i>All other</i> . . . . .	—	—
RECAPITULATION.		
Revenue and offsets to outlays . . . . .	\$3,387.25	\$6,109.99
Premiums . . . . .	—	—
Municipal indebtedness . . . . .	929.00	—
Transfers and refunds . . . . .	11.46	—
Agency, trust, and investment . . . . .	530.51	746.51
<b>Total receipts</b> . . . . .	\$4,858.22	\$6,856.50
<i>Balance on hand, including funds</i> . . . . .	124.11	1,941.05
<b>GRAND TOTAL</b> . . . . .	\$4,982.33	\$8,797.55

## Graded According to Population of 1920 — Continued.

PAYMENTS.					New Ashford POPULATION 116	Mount Washington POPULATION 73
<b>Maintenance</b>					<b>\$3,467.27</b>	<b>\$5,162.59</b>
<i>Departmental</i>					<i>3,467.27</i>	<i>5,147.59</i>
General government					419.52	599.00
Protection of persons and property					16.50	—
Health and sanitation					66.00	10.00
Highways					1,486.68	2,750.59
Charities					—	—
Soldiers' benefits					—	—
Schools					1,419.77	1,755.99
Libraries					10.00	—
Recreation					—	—
Pensions					—	—
Unclassified					48.80	32.01
<i>Public service enterprises</i>					—	—
Electric light					—	—
Water					—	—
All other					—	—
<i>Cemeteries</i>					—	15.00
<i>Administration of trust funds</i>					—	—
<b>Interest</b>					<b>30.60</b>	—
<i>Loans, general purposes</i>					<i>30.60</i>	—
<i>Loans, public service enterprises</i>					—	—
<i>Loans, cemeteries</i>					—	—
<b>Outlays</b>					—	<b>1,499.75</b>
<i>Departmental</i>					—	<i>1,499.75</i>
General government					—	—
Protection of persons and property					—	—
Health and sanitation					—	—
Highways					—	1,499.75
Charities					—	—
Schools					—	—
Libraries					—	—
Recreation					—	—
Unclassified					—	—
<i>Public service enterprises</i>					—	—
Electric light					—	—
Water					—	—
All other					—	—
<i>Cemeteries</i>					—	—
<b>Municipal indebtedness</b>					<b>915.68</b>	—
<i>From sinking funds</i>					—	—
<i>From revenue and other sources</i>					100.00	—
<i>Bonds refunded, current year</i>					—	—
<i>Temporary loans (including revenue loans)</i>					550.00	—
<i>Warrants or orders, previous years</i>					265.68	—
<b>Transfers</b>					—	—
<i>To sinking funds from revenue</i>					—	—
<i>All other</i>					—	—
<b>Refunds</b>					<b>11.46</b>	—
<b>Agency, trust, and investment</b>					<b>530.51</b>	<b>746.51</b>
<i>Taxes and licenses for State</i>					<i>321.00</i>	<i>432.77</i>
<i>Taxes for county</i>					<i>209.51</i>	<i>313.74</i>
<i>Expenditures for grade crossings</i>					—	—
<i>Sinking and other permanent funds</i>					—	—
<i>All other</i>					—	—
<b>RECAPITULATION.</b>						
Maintenance and interest					\$3,497.87	\$5,162.59
Permanent debt (except from sinking funds)					100.00	—
Sinking fund requirements from revenue					—	—
Outlays					—	1,499.75
Permanent debt from sinking funds					—	—
Bonds refunded, current year					—	—
Temporary loans					815.68	—
Transfers (except to sinking funds) and refunds					11.46	—
Agency, trust, and investment					530.51	746.51
<b>Total payments</b>					<b>\$4,955.52</b>	<b>\$7,408.85</b>
Balance on hand, including funds					26.81	1,388.70
<b>GRAND TOTAL</b>					<b>\$4,982.33</b>	<b>\$8,797.55</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (242 TOWNS).		POPULATION 386,967
REVENUE.		\$18,227,114.76
<b>General</b>		<b>16,072,237.75</b>
<i>Taxes</i>		<i>14,473,342.63</i>
Property, poll, and income		13,629,821.80
Corporation, bank, etc.		843,520.73
<i>Licenses and permits</i>		<i>33,280.29</i>
<i>Fines and forfeits</i>		<i>46,749.38</i>
<i>Grants and gifts</i>		<i>1,518,451.64</i>
For expenses		1,410,698.74
For outlays		107,752.90
<i>All other</i>		<i>413.91</i>
<b>Commercial</b>		<b>2,154,877.01</b>
<i>Special assessments</i>		<i>62,029.46</i>
To meet expenses		51,269.16
To meet outlays		10,760.30
<i>Privileges</i>		<i>11,194.79</i>
<i>Departmental</i>		<i>1,731,917.54</i>
General government		62,980.08
Protection of persons and property		61,539.20
Health and sanitation		17,595.62
Highways		63,953.85
Charities		237,787.47
Soldiers' benefits		79,454.67
Schools		175,825.55
Libraries		8,549.11
Recreation		4,116.63
Unclassified		1,201,115.96
<i>Public service enterprises</i>		<i>881,933.39</i>
Electric light		361,968.42
Water		513,620.78
All other		6,344.19
<i>Cemeteries</i>		<i>73,974.94</i>
<i>Interest</i>		<i>393,826.89</i>
On sinking funds		11,734.22
On trust and investment funds		151,820.40
All other		230,272.27
NON-REVENUE.		\$14,469,941.83
<b>Offsets to outlays</b>		<b>926,643.45</b>
<i>Departmental</i>		<i>896,257.59</i>
<i>Public service enterprises</i>		<i>29,735.86</i>
<i>Cemeteries</i>		<i>650.00</i>
<b>Municipal indebtedness</b>		<b>10,400,615.67</b>
<i>Loans, general purposes</i>		<i>1,261,450.00</i>
<i>Loans, public service enterprises</i>		<i>163,226.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>8,967,145.80</i>
<i>Unpaid warrants or orders, current year</i>		<i>21,181.95</i>
<i>Premiums</i>		<i>2,612.92</i>
<b>Transfers</b>		<b>238,103.84</b>
<i>From sinking funds</i>		<i>56,205.67</i>
<i>All other</i>		<i>181,898.17</i>
<b>Refunds</b>		<b>96,153.01</b>
<b>Agency, trust, and investment</b>		<b>2,808,425.86</b>
<i>Taxes and licenses for State</i>		<i>1,431,608.21</i>
<i>Taxes for county</i>		<i>874,293.52</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>483,233.51</i>
<i>All other</i>		<i>19,290.62</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$19,153,758.21
Premiums		2,612.92
Municipal indebtedness		10,398,002.75
Transfers and refunds		334,256.85
Agency, trust, and investment		2,808,425.86
<b>Total receipts</b>		<b>\$32,697,056.59</b>
Balance on hand, including funds		2,963,160.08
<b>GRAND TOTAL</b>		<b>\$35,665,216.67</b>

<sup>1</sup> Includes \$741.91 from administration of trust funds.

## Graded According to Population of 1920 — Concluded.

## AGGREGATE PAYMENTS (242 TOWNS).

POPULATION  
386,967

<b>Maintenance</b>	<b>\$14,812,069.39</b>
<i>Departmental</i>	<i>14,048,704.09</i>
General government	1,007,271.49
Protection of persons and property	1,111,379.14
Health and sanitation	479,321.48
Highways	3,558,817.53
Charities	828,167.40
Soldiers' benefits	106,772.45
Schools	6,375,580.97
Libraries	244,665.07
Recreation	87,116.81
Pensions	2,773.08
Unclassified	246,838.67
<i>Public service enterprises</i>	<i>626,447.42</i>
Electric light	271,436.13
Water	348,655.51
All other	5,355.78
<i>Cemeteries</i>	<i>136,848.09</i>
<i>Administration of trust funds</i>	<i>2,069.79</i>
<b>Interest</b>	<b>563,553.06</b>
<i>Loans, general purposes</i>	<i>467,152.10</i>
<i>Loans, public service enterprises</i>	<i>96,369.46</i>
<i>Loans, cemeteries</i>	<i>31.50</i>
<b>Outlays</b>	<b>3,974,986.37</b>
<i>Departmental</i>	<i>3,619,749.73</i>
General government	111,336.86
Protection of persons and property	300,195.03
Health and sanitation	103,575.17
Highways	2,084,278.97
Charities	18,037.49
Schools	909,111.79
Libraries	39,879.34
Recreation	20,350.33
Unclassified	32,984.75
<i>Public service enterprises</i>	<i>346,226.78</i>
Electric light	97,176.78
Water	248,432.45
All other	616.50
<i>Cemeteries</i>	<i>9,010.91</i>
<b>Municipal indebtedness</b>	<b>10,104,366.87</b>
<i>From sinking funds</i>	<i>1,56,205.67</i>
<i>From revenue and other sources</i>	<i>2,986,022.70</i>
<i>Bonds refunded, current year</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,033,138.21</i>
<i>Warrants or orders, previous years</i>	<i>29,000.29</i>
<b>Transfers</b>	<b>232,103.84</b>
<i>To sinking funds from revenue</i>	<i>6,126.25</i>
<i>All other</i>	<i>231,977.59</i>
<b>Refunds</b>	<b>96,153.01</b>
<b>Agency, trust, and investment</b>	<b>2,771,492.62</b>
<i>Taxes and licenses for State</i>	<i>1,431,608.21</i>
<i>Taxes for county</i>	<i>874,293.52</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>446,306.27</i>
<i>All other</i>	<i>19,285.62</i>

## RECAPITULATION.

Maintenance and interest	\$15,375,622.45
Permanent debt (except from sinking funds)	<sup>1</sup> 986,022.70
Sinking fund requirements from revenue	6,126.25
Outlays	3,974,986.37
Permanent debt from sinking funds	<sup>1</sup> 56,205.67
Bonds refunded, current year	—
Temporary loans	9,062,138.50
Transfers (except to sinking funds) and refunds	328,130.60
Agency, trust, and investment	2,771,492.62
<b>Total payments</b>	<b>\$32,560,725.16</b>
Balance on hand, including funds	3,104,491.51
<b>GRAND TOTAL</b>	<b>\$35,665,216.67</b>

<sup>1</sup> Includes serial payments amounting to \$1,505.67.<sup>2</sup> Includes \$7,250 paid from investment funds; \$4,960 paid to counties for debt incurred for bridge purposes; \$4,000 paid from reimbursements from county for highway construction; \$500 paid from proceeds of sale of electric light plant.





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## DIVISION B

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### INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923.*

TOWNS. Population under 5,000		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Barnstable	.	\$64,000.00	\$64,000.00	—	—	—	—	—
Monson	.	4,000.00	4,000.00	—	—	—	—	—
Randolph	.	97,600.00	97,600.00	—	\$10,000.00	—	\$40,000.00	—
Tewksbury	.	56,000.00	26,000.00	—	—	—	30,000.00	—
Wareham	.	108,100.00	108,100.00	—	—	—	—	—
Blackstone	.	115,000.00	40,000.00	—	—	—	75,000.00	—
Provincetown	.	64,000.00	9,000.00	—	25,000.00	—	30,000.00	—
Foxborough	.	51,500.00	11,500.00	—	—	—	40,000.00	—
Lee	.	106,050.00	68,050.00	—	—	—	40,000.00	—
Templeton	.	146,033.33	106,000.00	—	10,033.33	—	30,000.00	—
Auburn	.	75,450.00	30,100.00	—	—	\$350.00	45,000.00	—
Rockport	.	72,900.00	32,900.00	—	20,000.00	—	20,000.00	—
Oxford	.	170,940.00	110,940.00	—	—	—	60,000.00	—
Dalton	.	18,000.00	18,000.00	—	—	—	—	—
Shrewsbury	.	450,000.00	209,700.00	—	96,300.00	—	144,000.00	—
Williamstown	.	150,057.50	150,000.00	—	—	—	—	\$57.50
Dudley	.	90,000.00	30,000.00	—	60,000.00	—	—	—
Billerica	.	324,500.00	90,000.00	—	184,500.00	—	50,000.00	—
Leicester	.	86,600.00	41,600.00	—	—	—	45,000.00	—
Medfield	.	47,500.00	34,500.00	—	13,000.00	—	—	—
Somerset	.	88,000.00	73,000.00	—	—	—	15,000.00	—
Barnmouth	.	205,500.00	26,000.00	—	179,500.00	—	50,000.00	—
East Bridgewater	.	167,900.00	35,300.00	—	82,600.00	—	15,000.00	—
Warren	.	29,485.80	14,485.80	—	—	—	—	—
Barre	.	20,000.00	—	—	—	—	20,000.00	—
Westford	.	37,200.00	37,200.00	—	—	—	—	—
Holbrook	.	99,050.00	23,550.00	—	28,500.00	—	47,000.00	—
Westport	.	171,700.00	121,700.00	—	—	—	50,000.00	—
Hardwick	.	39,500.00	39,500.00	—	—	—	—	—
Acushnet	.	88,647.39	52,298.00	—	—	—	135,000.00	1,349.39
Ayer	.	72,450.00	26,450.00	—	36,000.00	—	10,000.00	—
Holden	.	109,200.00	60,600.00	—	33,600.00	—	15,000.00	—
Medway	.	121,719.76	22,919.76	—	68,800.00	—	30,000.00	—
West Bridgewater	.	94,140.00	23,000.00	—	71,140.00	—	—	—
Seekonk	.	42,000.00	42,000.00	—	—	—	—	—
Wrentham	.	33,771.93	—	—	33,300.00	—	—	471.93

Deerfield	.	.	.	.	.	.	77,000.00	52,000.00	—	—	—	25,000.00	—
Nantucket	.	.	.	.	.	.	4,000.00	4,000.00	—	—	—	—	—
Hadley	.	.	.	.	.	.	93,000.00	63,000.00	—	—	—	30,000.00	—
Wilbraham	.	.	.	.	.	.	21,500.00	6,500.00	—	—	—	15,000.00	—
Hopedale	.	.	.	.	.	.	—	—	—	—	—	—	—
Holliston	.	.	.	.	.	.	69,000.00	9,000.00	—	—	—	60,000.00	—
Lenox	.	.	.	.	.	.	25,000.00	25,000.00	—	—	—	—	—
Hatfield	.	.	.	.	.	.	115,000.00	20,000.00	—	—	—	45,000.00	—
Groveland	.	.	.	.	.	.	60,600.00	5,100.00	—	—	—	15,000.00	—
Cohasset	.	.	.	.	.	.	12,000.00	12,000.00	—	—	—	—	—
Longmeadow	.	.	.	.	.	.	330,350.00	252,850.00	—	—	—	45,000.00	—
North Brookfield	.	.	.	.	.	.	22,000.00	4,000.00	—	—	—	12,000.00	—
Wilmington	.	.	.	.	.	.	87,200.00	23,250.00	—	—	—	63,950.00	—
Sutton	.	.	.	.	.	.	2,700.00	2,700.00	—	—	—	—	—
Hanover	.	.	.	.	.	.	37,000.00	17,000.00	—	—	—	20,000.00	—
Dighton	.	.	.	.	.	.	14,700.00	14,700.00	—	—	—	—	—
Harvard	.	.	.	.	.	.	10,000.00	10,000.00	—	—	—	—	—
Scituate	.	.	.	.	.	.	202,050.00	142,050.00	—	—	—	60,000.00	—
Bourne	.	.	.	.	.	.	68,500.00	68,500.00	—	—	—	—	—
Kingston	.	.	.	.	.	.	71,500.00	29,000.00	—	—	—	8,000.00	—
Pepperell	.	.	.	.	.	.	91,000.00	—	—	—	—	—	—
Sharon	.	.	.	.	.	.	183,500.00	97,000.00	—	—	—	20,000.00	—
Manchester	.	.	.	.	.	.	163,000.00	145,000.00	—	—	—	60,000.00	—
Lancaster	.	.	.	.	.	.	10,000.00	10,000.00	—	—	—	—	—
Norton	.	.	.	.	.	.	60,500.00	16,500.00	—	—	—	20,000.00	—
East Longmeadow	.	.	.	.	.	.	61,500.00	13,000.00	—	—	—	20,000.00	—
Swansea	.	.	.	.	.	.	5,000.00	2,000.00	—	—	—	3,000.00	—
Hopkinton	.	.	.	.	.	.	79,000.00	21,000.00	—	—	—	50,000.00	—
Ashland	.	.	.	.	.	.	70,350.00	9,000.00	—	—	—	20,000.00	—
Weston	.	.	.	.	.	.	112,000.00	15,000.00	—	—	—	—	—
Shirley	.	.	.	.	.	.	14,000.00	14,000.00	—	—	—	—	—
Millville	.	.	.	.	.	.	25,600.00	25,600.00	—	—	—	—	—
Groton	.	.	.	.	.	.	13,000.00	13,000.00	—	—	—	—	—
Douglas	.	.	.	.	.	.	67,500.00	32,000.00	—	—	—	10,000.00	—
Avon	.	.	.	.	.	.	18,000.00	2,000.00	—	—	—	15,000.00	—
Merrimac	.	.	.	.	.	.	40,500.00	4,000.00	—	—	—	—	—
Acton	.	.	.	.	.	.	30,375.00	20,375.00	—	—	—	10,000.00	—
Bellingham	.	.	.	.	.	.	41,500.00	25,500.00	—	—	—	16,000.00	—
Rehoboth	.	.	.	.	.	.	19,000.00	19,000.00	—	—	—	—	—
Belchertown	.	.	.	.	.	.	62,000.00	62,000.00	—	—	—	—	—

<sup>1</sup> Includes \$5,000 in anticipation of highway reimbursements from State and county.<sup>2</sup> In anticipation of school bonds.<sup>3</sup> In anticipation of highway reimbursements from State and county.





Huntington	.	.	.	.	.	.	18,200.00	9,200.00	—	—	9,000.00	—
Lakeville	.	.	.	.	.	.	—	—	—	—	—	—
Marshfield	.	.	.	.	.	.	54,950.00	54,950.00	—	—	—	—
Plainville	.	.	.	.	.	.	29,600.00	4,000.00	19,600.00	—	6,000.00	—
Bedford	.	.	.	.	.	.	61,050.00	850.00	60,200.00	—	—	—
Fembroke	.	.	.	.	.	.	34,015.00	34,000.00	—	—	—	\$15.00
Westwood	.	.	.	.	.	.	6,000.00	6,000.00	—	—	—	—
Norwell	.	.	.	.	.	.	84,500.00	54,500.00	—	—	30,000.00	—
Westminster	.	.	.	.	.	.	17,518.50	4,500.00	—	—	13,000.00	18.50
Nahant	.	.	.	.	.	.	—	—	—	—	—	—
Sterling	.	.	.	.	.	.	12,300.00	2,700.00	9,600.00	—	—	—
Newbury	.	.	.	.	.	.	45,049.93	31,049.93	—	—	14,000.00	—
Chester	.	.	.	.	.	.	78,217.55	47,950.00	—	—	—	—
Erving	.	.	.	.	.	.	10,000.00	10,000.00	—	—	—	—
Sunderland	.	.	.	.	.	.	58,500.00	58,500.00	—	—	27,870.00	2,397.55
Marion	.	.	.	.	.	.	67,617.58	13,500.00	52,000.00	—	—	2,117.58
North Reading	.	.	.	.	.	.	49,000.00	14,000.00	—	—	35,000.00	—
West Brookfield	.	.	.	.	.	.	35,500.00	—	—	—	7,000.00	—
Littleton	.	.	.	.	.	.	93,000.00	40,500.00	47,500.00	—	5,000.00	—
Mattapoisett	.	.	.	.	.	.	71,873.50	10,833.50	61,040.00	—	—	—
Tisbury	.	.	.	.	.	.	68,860.00	12,860.00	54,000.00	—	—	—
Rowley	.	.	.	.	.	.	7,300.00	500.00	6,800.00	—	—	—
Russell	.	.	.	.	.	.	180,100.00	120,900.00	59,200.00	—	—	—
Whately	.	.	.	.	.	.	28,000.00	28,000.00	—	—	—	—
Yarmouth	.	.	.	.	.	.	59,240.56	45,000.00	—	—	—	—
Middleton	.	.	.	.	.	.	29,913.30	1,300.00	1,500.00	—	8,000.00	6,240.56
Southwick	.	.	.	.	.	.	47,000.00	1,400.00	30,600.00	—	27,000.00	113.30
Edgartown	.	.	.	.	.	.	2,699.80	2,699.80	—	—	15,000.00	—
Lynnfield	.	.	.	.	.	.	13,000.00	13,000.00	—	—	—	—
Norfolk	.	.	.	.	.	.	20,000.00	—	—	—	20,000.00	—
Clarksburg	.	.	.	.	.	.	8,700.00	8,700.00	—	—	—	—
Sudbury	.	.	.	.	.	.	51,000.00	21,000.00	—	—	30,000.00	—
Stow	.	.	.	.	.	.	4,000.00	4,000.00	—	—	—	—
Wenham	.	.	.	.	.	.	34,000.00	34,000.00	—	—	—	—
Hinsdale	.	.	.	.	.	.	—	—	—	—	—	—
West Stockbridge	.	.	.	.	.	.	3,000.00	—	—	—	3,000.00	—
Lanesborough	.	.	.	.	.	.	4,860.00	4,860.00	—	—	—	—
Oak Bluffs	.	.	.	.	.	.	11,000.00	11,000.00	—	—	—	—
Rochester	.	.	.	.	.	.	1,000.00	1,000.00	—	—	—	—
Hubbardston	.	.	.	.	.	.	14,100.00	4,500.00	—	—	9,600.00	—

<sup>1</sup> Includes \$10,000 in anticipation of highway reimbursements from State and county.

<sup>2</sup> In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923 — Continued.*

	TOWNS. (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Tyngsborough	.	.	\$24,200.00	\$3,200.00	—	—	—	\$21,000.00	—
Lincoln	.	.	65,000.00	3,000.00	—	\$62,000.00	—	—	—
Orleans	.	.	—	—	—	—	—	—	—
New Marlborough	.	.	12,100.00	—	—	—	—	112,100.00	—
Conway	.	.	9,000.00	—	—	—	—	9,000.00	—
Mendon	.	.	2,000.00	—	—	—	—	2,000.00	—
Berkley	.	.	—	—	—	—	—	—	—
Topsfield	.	.	8,500.00	6,000.00	—	—	—	2,500.00	—
Carver	.	.	12,000.00	2,000.00	—	—	—	10,000.00	—
Burlington	.	.	66,500.00	49,000.00	—	—	—	17,500.00	—
Gill	.	.	2,590.85	2,000.00	—	—	—	—	\$590.85
Ashfield	.	.	8,000.00	—	—	—	—	8,000.00	—
Berlin	.	.	15,000.00	—	—	—	—	15,000.00	—
Dover	.	.	48,000.00	—	—	—	—	—	—
Ashby	.	.	27,500.00	—	—	—	—	5,000.00	—
Wellfleet	.	.	2,500.00	—	—	—	—	—	—
Royalston	.	.	6,000.00	—	—	—	—	6,000.00	—
Southampton	.	.	3,720.00	—	—	—	—	—	—
Charlensont	.	.	—	—	—	—	—	—	—
Boylston	.	.	3,000.00	—	\$500.00	2,500.00	—	—	—
Enfield	.	.	3,000.00	—	—	—	—	3,000.00	—
East Brookfield	.	.	—	—	—	—	—	—	—
Granby	.	.	4,000.00	—	—	—	—	4,000.00	—
Brimfield	.	.	—	—	—	—	—	—	—
Barnardston	.	.	4,654.66	4,500.00	—	—	—	—	154.66
Bolton	.	.	8,800.00	1,800.00	—	—	—	7,000.00	—
Leverett	.	.	—	—	—	—	—	—	—
Brewster	.	.	3,000.00	—	—	—	—	3,000.00	—
Princeton	.	.	17,000.00	6,000.00	—	11,000.00	—	—	—
Becket	.	.	18.50	—	—	—	—	—	18.50
Granville	.	.	9,015.05	—	—	—	—	\$9,000.00	15.05
Petersham	.	.	—	—	—	—	—	—	—
Hampden	.	.	2,500.00	1,500.00	—	—	—	1,000.00	—
Dana	.	.	24,050.00	—	—	14,050.00	—	10,000.00	—
Boxford	.	.	—	—	—	—	—	—	—
Halifax	.	.	13,000.00	3,000.00	—	—	—	10,000.00	—

Richmond	.	.	.	.	.	.	.	.	.	.	11,000.00	7,000.00	-	-	4,000.00
Truro	.	.	.	.	.	.	.	.	.	.	3,000.00	-	-	-	3,000.00
New Salem	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Felham	.	.	.	.	.	.	.	.	.	.	9,300.00	4,300.00	-	-	5,000.00
Cumington	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Paxton	.	.	.	.	.	.	.	.	.	.	22,400.00	4,400.00	-	-	4 16,500.00
Blandford	.	.	.	.	.	.	.	.	.	.	25,700.00	14,700.00	-	-	11,000.00
Oakham	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Plympton	.	.	.	.	.	.	.	.	.	.	19,469.96	6,469.96	-	-	13,000.00
Hancock	.	.	.	.	.	.	.	.	.	.	200.00	200.00	-	-	-
Carlisle	.	.	.	.	.	.	.	.	.	.	4,227.32	-	-	-	3,000.00
Sandisfield	.	.	.	.	.	.	.	.	.	.	3,500.00	-	-	-	3,500.00
Chesterfield	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Egremont	.	.	.	.	.	.	.	.	.	.	2,125.00	2,125.00	-	-	-
Savoy	.	.	.	.	.	.	.	.	.	.	6,400.00	1,400.00	-	-	5,000.00
Eastham	.	.	.	.	.	.	.	.	.	.	15,050.00	1,100.00	-	-	13,950.00
Wales	.	.	.	.	.	.	.	.	.	.	6,700.00	-	-	-	6,700.00
Worthington	.	.	.	.	.	.	.	.	.	.	3,500.00	-	-	-	3,500.00
Windsor	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Greenwich	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
New Braintree	.	.	.	.	.	.	.	.	.	.	3,000.00	-	-	-	3,000.00
Hawley	.	.	.	.	.	.	.	.	.	.	2,500.00	-	-	-	2,500.00
Otis	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Phillipston	.	.	.	.	.	.	.	.	.	.	5,000.00	-	-	-	5,000.00
Dunstable	.	.	.	.	.	.	.	.	.	.	6,000.00	-	-	-	-
Wendell	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
West Tisbury	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Rowe	.	.	.	.	.	.	.	.	.	.	2,000.00	-	-	-	2,000.00
Plainfield	.	.	.	.	.	.	.	.	.	.	2,487.67	-	-	-	2,487.67
Leyden	.	.	.	.	.	.	.	.	.	.	340.00	340.00	-	-	-
Warwick	.	.	.	.	.	.	.	.	.	.	1,500.00	1,500.00	-	-	-
Heath	.	.	.	.	.	.	.	.	.	.	3,875.63	-	-	-	3,875.63
Westhampton	.	.	.	.	.	.	.	.	.	.	-	-	-	-	-
Boxborough	.	.	.	.	.	.	.	.	.	.	8,650.00	-	-	-	-
Florida	.	.	.	.	.	.	.	.	.	.	9,639.11	-	-	-	-
Monterey	.	.	.	.	.	.	.	.	.	.	2,000.00	2,000.00	-	-	1,639.11
Middlefield	.	.	.	.	.	.	.	.	.	.	7,000.00	7,000.00	-	-	-
Tyringham	.	.	.	.	.	.	.	.	.	.	3,000.00	-	-	-	3,000.00
Alford	.	.	.	.	.	.	.	.	.	.	907.00	-	-	-	500.00
Naspee	.	.	.	.	.	.	.	.	.	.	13,200.00	1,200.00	-	-	12,000.00

<sup>1</sup> Includes \$8,500 in anticipation of highway reimbursements from State and county.

<sup>2</sup> Includes \$8,000 in anticipation of highway reimbursements from State and county.

<sup>3</sup> Includes \$5,000 in anticipation of highway reimbursements from State and county.

<sup>4</sup> Includes \$4,000 in anticipation of highway reimbursements from State and county.

<sup>5</sup> Includes \$1,950 in anticipation of highway reimbursements from State and county.



TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1923 — Concluded.*

	Towns, (Population under 5,000)	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
Shutesbury	.	—	—	—	—	—	—	—
Chilmark	.	\$4,800.00	\$4,800.00	—	—	—	—	—
Washington	.	—	—	—	—	—	—	—
Prescott	.	1,000.00	—	—	—	—	\$1,000.00	—
Montgomery	.	—	—	—	—	—	—	—
Goshen	.	11,002.92	8,500.00	—	—	—	1,500.00	\$1,002.92
Tolland	.	—	—	—	—	—	—	—
Monroe	.	—	—	—	—	—	—	—
Holland	.	—	—	—	—	—	—	—
Peru	.	1,000.00	—	—	—	—	1,000.00	—
Gay Head	.	—	—	—	—	—	—	—
Gosnold	.	2,000.00	—	\$2,000.00	—	—	—	—
New Ashford	.	396.14	—	—	—	—	250.00	146.14
Mount Washington	.	—	—	—	—	—	—	—
<b>242 Towns</b>	.	<b>\$9,975,837.63</b>	<b>\$5,086,935.75</b>	<b>\$850.00</b>	<b>\$2,191,105.33</b>	<b>\$350.00</b>	<b>\$2,675,250.39</b>	<b>\$21,346.16</b>

TABLE III. — *Relation of Indebtedness to Valuation — 1923.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1923, together with the supplemental assessment of December, 1923, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as those found in Acushnet, Swansea, Stockbridge, West Boylston, New Marlborough, Berlin, Paxton and Eastham (see foot-notes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 67 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Sunderland . . . . .	1,289	6.4	\$917,978	\$58,500.00	—	\$58,500.00
2 Russell . . . . .	1,237	6.3	2,841,344	180,100.00	—	180,100.00
3 Shrewsbury . . . . .	3,708	5.4	5,649,005	306,000.00	—	306,000.00
4 Littleton . . . . .	1,277	5.0	1,762,460	88,000.00	—	88,000.00
5 Belchertown . . . . .	2,058	5.0	1,246,920	62,000.00	—	62,000.00
6 Cheshire . . . . .	1,476	4.6	1,111,127	51,000.00	—	51,000.00
7 Oxford . . . . .	3,820	4.4	2,527,122	110,940.00	—	110,940.00
8 Chester . . . . .	1,302	4.3	1,106,119	47,950.00	—	47,950.00
9 Millis . . . . .	1,485	4.3	2,296,246	112,020.00	\$13,131.95	98,888.05
10 Templeton . . . . .	4,019	4.2	2,733,336	116,033.33	—	116,033.33
11 Longmeadow . . . . .	2,618	4.1	6,159,465	285,350.00	31,398.06	253,951.94
12 West Bridgewater . . . . .	2,908	3.9	2,421,243	94,140.00	—	94,140.00
13 Medway . . . . .	2,956	3.7	2,500,030	91,719.76	—	91,719.76
14 Norwell . . . . .	1,348	3.6	1,516,245	54,500.00	—	54,500.00
15 Holden . . . . .	2,970	3.5	2,655,070	94,200.00	—	94,200.00
16 Douglas . . . . .	2,181	3.5	1,634,100	57,500.00	—	57,500.00
17 Hull . . . . .	1,771	3.1	14,856,115	467,902.00	—	467,902.00
18 Mattapoisett . . . . .	1,277	3.1	2,305,009	71,873.50	—	71,873.50
19 Whately . . . . .	1,234	3.1	906,170	28,000.00	—	28,000.00
20 Northborough . . . . .	1,753	3.1	2,008,959	61,600.00	—	61,600.00
21 East Bridgewater . . . . .	3,486	3.0	3,895,022	117,900.00	—	117,900.00
22 Burlington . . . . .	885	3.0	1,646,165	49,000.00	—	49,000.00
23 Kingston . . . . .	2,505	2.9	2,169,558	63,500.00	—	63,500.00
24 Sharon . . . . .	2,467	2.7	4,577,788	123,500.00	—	123,500.00
25 Billerica . . . . .	3,646	2.7	7,417,529	274,500.00	76,262.79	198,237.21
26 Williamsburg . . . . .	1,866	2.6	1,235,061	62,250.00	29,522.23	32,727.77
27 Williamstown . . . . .	3,707	2.6	5,690,626	150,000.00	—	150,000.00
28 Groveland . . . . .	2,650	2.6	1,775,627	45,600.00	—	45,600.00
29 Westport . . . . .	3,115	2.5	4,787,100	121,700.00	—	121,700.00
30 Dudley . . . . .	3,701	2.5	3,569,585	90,000.00	—	90,000.00
31 West Brookfield . . . . .	1,281	2.5	1,154,848	28,500.00	—	28,500.00
32 Bedford . . . . .	1,362	2.5	2,485,971	61,050.00	—	61,050.00
33 Southwick . . . . .	1,194	2.4	1,309,170	32,000.00	—	32,000.00
34 Pepperell . . . . .	2,468	2.4	2,931,806	71,000.00	—	71,000.00
35 Tisbury . . . . .	1,275	2.4	2,781,413	66,860.00	—	66,860.00
36 Middlefield . . . . .	280	2.4	291,271	7,000.00	—	7,000.00
37 Rutland . . . . .	1,743	2.4	1,111,630	26,600.00	—	26,600.00
38 Ashby . . . . .	834	2.4	941,822	22,500.00	—	22,500.00
39 Goshen . . . . .	224	2.4	356,171	8,500.00	—	8,500.00
40 Somersett . . . . .	3,520	2.3	3,136,572	73,000.00	—	73,000.00
41 Charlton . . . . .	1,995	2.3	1,653,950	38,000.00	—	38,000.00
42 Ashland . . . . .	2,287	2.3	2,226,475	50,350.00	—	50,350.00
43 Merrimac . . . . .	2,173	2.2	1,858,115	40,500.00	—	40,500.00
44 Medfield . . . . .	3,595	2.1	2,254,850	47,500.00	—	47,500.00
45 Holbrook . . . . .	3,161	2.0	2,579,497	52,050.00	—	52,050.00
46 Dana . . . . .	599	2.0	696,405	14,050.00	—	14,050.00
47 Hadley . . . . .	2,784	2.0	3,156,983	63,000.00	—	63,000.00
48 Ayer . . . . .	3,052	1.9	3,277,065	62,450.00	—	62,450.00
49 Yarmouth . . . . .	1,229	1.9	2,372,825	45,000.00	—	45,000.00
50 Plainville . . . . .	1,265	1.9	1,259,090	23,600.00	—	23,600.00
51 Norton . . . . .	2,374	1.9	2,162,200	40,500.00	—	40,500.00
52 Millville . . . . .	2,224	1.8	1,397,850	25,600.00	—	25,600.00
53 Marion . . . . .	1,288	1.8	3,610,344	65,500.00	—	65,500.00
54 Lee . . . . .	4,085	1.8	3,718,507	66,050.00	—	66,050.00
55 Weston . . . . .	2,282	1.8	6,330,162	112,000.00	—	112,000.00
56 East Longmeadow . . . . .	2,352	1.8	2,351,145	41,500.00	—	41,500.00
57 Blackstone . . . . .	4,299	1.7	2,332,747	40,000.00	—	40,000.00
58 Falmouth . . . . .	3,500	1.7	12,084,761	205,500.00	—	205,500.00
59 Deerfield . . . . .	2,803	1.6	4,679,905	77,000.00	—	77,000.00
60 Scituate . . . . .	2,534	1.6	8,865,191	142,050.00	—	142,050.00
61 Dover . . . . .	867	1.6	3,025,855	48,000.00	—	48,000.00
62 Newbury . . . . .	1,303	1.5	2,008,779	31,049.93	—	31,049.93
63 Georgetown . . . . .	2,004	1.5	1,618,777	25,000.00	—	25,000.00
64 Pembroke . . . . .	1,358	1.5	2,254,965	34,000.00	—	34,000.00
65 Wrentham . . . . .	2,808	1.5	2,225,318	33,300.00	—	33,300.00
66 Acushnet . . . . .	3,075	1.5	3,536,544	52,298.00	—	52,298.00
67 Blandford . . . . .	479	1.4	1,015,226	14,700.00	—	14,700.00
68 Ashburnham . . . . .	2,012	1.4	1,488,452	21,120.00	—	21,120.00

TABLE III. — *Relation of Indebtedness to Valuation — 1923 — Continued.*

Towns. (Population under 5,000)	Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Clarksburg . . .	1,136	1.4	\$628,689	\$8,700.00	—	\$8,700.00
70 Manchester . . .	2,466	1.4	11,863,036	163,000.00	—	163,000.00
71 Marshfield . . .	1,379	1.4	4,018,652	54,950.00	—	54,950.00
72 Leicester . . .	3,635	1.4	3,064,405	41,600.00	—	41,600.00
73 Randolph . . .	4,756	1.3	3,531,140	57,600.00	\$10,000.00	47,600.00
74 Dunstable . . .	353	1.3	446,703	6,000.00	—	6,000.00
75 Brookfield . . .	2,216	1.3	1,137,907	15,000.00	—	15,000.00
76 Stockbridge . . .	1,764	1.3	5,373,893	70,000.00	—	70,000.00
77 Bellingham . . .	2,102	1.3	1,969,446	25,500.00	—	25,500.00
78 Princeton . . .	682	1.3	1,356,158	17,000.00	—	17,000.00
79 Seekonk . . .	2,898	1.2	3,433,649	42,000.00	—	42,000.00
80 Sudbury . . .	1,121	1.2	1,718,010	21,000.00	—	21,000.00
81 Wenham . . .	1,090	1.2	2,815,907	34,000.00	—	34,000.00
82 Hanson . . .	1,910	1.2	1,909,312	23,000.00	—	23,000.00
83 Hatfield . . .	2,651	1.2	2,703,941	70,000.00	38,247.15	31,752.85
84 Wareham . . .	4,415	1.2	9,214,760	108,100.00	—	108,100.00
85 Hardwick . . .	3,085	1.2	3,388,961	39,500.00	—	39,500.00
86 Buckland . . .	1,433	1.1	2,418,054	39,000.00	11,919.97	27,080.03
87 Richmond . . .	561	1.1	626,115	7,000.00	—	7,000.00
88 Northfield . . .	1,775	1.1	1,826,121	20,360.00	—	20,360.00
89 Rockport . . .	3,878	1.1	4,853,640	52,900.00	—	52,900.00
90 Lincoln . . .	1,042	1.1	2,194,319	65,000.00	141,346.03	23,653.97
91 Rehoboth . . .	2,065	1.1	1,789,058	19,000.00	—	19,000.00
92 Plympton . . .	469	1.0	624,184	6,469.96	—	6,469.96
93 Chilmark . . .	240	1.0	467,785	4,800.00	—	4,800.00
94 West Newbury . . .	1,492	1.0	1,130,070	11,500.00	—	11,500.00
95 Westford . . .	3,170	1.0	3,818,966	37,200.00	—	37,200.00
96 Bourne . . .	2,530	1.0	7,121,515	68,500.00	—	68,500.00
97 Auburn . . .	3,891	0.9	3,230,100	30,450.00	—	30,450.00
98 Paxton . . .	489	0.9	627,672	5,900.00	—	5,900.00
99 Provincetown . . .	4,246	0.9	3,823,421	34,000.00	—	34,000.00
100 Salisbury . . .	1,701	0.9	2,663,185	23,000.00	—	23,000.00
101 Wilmington . . .	2,581	0.9	2,699,643	23,250.00	—	23,250.00
102 Huntington . . .	1,425	0.9	1,073,925	9,200.00	—	9,200.00
103 Tewksbury . . .	4,450	0.9	3,039,320	26,000.00	—	26,000.00
104 Granville . . .	655	0.8	588,388	5,000.00	—	5,000.00
105 Acton . . .	2,162	0.8	2,546,220	20,375.00	—	20,375.00
106 North Reading . . .	1,286	0.8	1,755,420	14,000.00	—	14,000.00
107 Sterling . . .	1,305	0.8	1,568,075	12,300.00	—	12,300.00
108 Pelham . . .	503	0.7	583,161	4,300.00	—	4,300.00
109 Shirley . . .	2,260	0.7	1,901,570	14,000.00	—	14,000.00
110 Hanover . . .	2,575	0.7	2,335,080	17,000.00	—	17,000.00
111 Hopkinton . . .	2,289	0.7	2,212,337	29,000.00	13,125.26	15,874.74
112 Bernardston . . .	769	0.7	657,857	4,500.00	—	4,500.00
113 Duxbury . . .	1,553	0.7	4,637,631	30,200.00	—	30,200.00
114 Sandwich . . .	1,458	0.6	1,882,400	11,500.00	—	11,500.00
115 Rowley . . .	1,249	0.6	1,245,327	7,300.00	—	7,300.00
116 Lynnfield . . .	1,165	0.6	2,228,592	13,000.00	—	13,000.00
117 Freetown . . .	1,532	0.6	1,460,285	8,500.00	—	8,500.00
118 Savoy . . .	436	0.6	241,450	1,400.00	—	1,400.00
119 West Boylston . . .	1,624	0.6	1,573,694	9,000.00	—	9,000.00
120 Barnstable . . .	4,836	0.5	11,987,670	64,000.00	—	64,000.00
121 Lanesborough . . .	1,054	0.5	974,005	4,860.00	—	4,860.00
122 Harvard . . .	2,546	0.5	2,055,922	10,000.00	—	10,000.00
123 Southampton . . .	814	0.5	801,758	3,720.00	—	3,720.00
124 Hubbardston . . .	1,045	0.4	1,024,130	4,500.00	—	4,500.00
125 Boylston . . .	794	0.4	685,615	3,000.00	—	3,000.00
126 Dighton . . .	2,574	0.4	3,443,587	14,700.00	—	14,700.00
127 North Brookfield . . .	2,610	0.4	2,477,922	10,000.00	—	10,000.00
128 Groton . . .	2,185	0.4	3,302,047	13,000.00	—	13,000.00
129 Monterey . . .	282	0.4	555,837	2,000.00	—	2,000.00
130 Lenox . . .	2,691	0.4	6,988,954	25,000.00	—	25,000.00
131 Chatham . . .	1,737	0.4	3,632,330	12,900.00	—	12,900.00
132 Westminister . . .	1,343	0.4	1,272,335	4,500.00	—	4,500.00
133 Warren . . .	3,467	0.4	4,115,174	14,485.80	—	14,485.80
134 Dalton . . .	3,752	0.3	5,316,727	18,000.00	—	18,000.00
135 Raynham . . .	1,695	0.3	1,482,337	4,999.00	—	4,999.00
136 Townsend . . .	1,575	0.3	2,027,118	6,650.00	—	6,650.00
137 Holliston . . .	2,707	0.3	2,782,326	9,000.00	—	9,000.00
138 Oak Bluffs . . .	1,047	0.3	3,440,514	11,000.00	—	11,000.00
139 Foxborough . . .	4,136	0.3	3,601,687	11,500.00	—	11,500.00
140 Warwick . . .	327	0.3	478,442	1,500.00	—	1,500.00
141 Egremont . . .	441	0.3	691,143	2,125.00	—	2,125.00
142 Lancaster . . .	2,461	0.3	3,263,049	10,000.00	—	10,000.00
143 Halifax . . .	563	0.3	1,011,253	3,000.00	—	3,000.00
144 Hampden . . .	624	0.3	509,994	1,500.00	—	1,500.00
145 Tyngsborough . . .	1,044	0.3	1,088,442	3,200.00	—	3,200.00
146 Gill . . .	879	0.3	711,734	2,000.00	—	2,000.00
147 Wilbraham . . .	2,780	0.3	2,405,951	6,500.00	—	6,500.00
148 Wellfleet . . .	826	0.3	931,659	2,500.00	—	2,500.00
149 Hamilton . . .	1,631	0.3	4,788,534	12,000.00	—	12,000.00
150 Stow . . .	1,101	0.2	1,601,036	4,000.00	—	4,000.00

<sup>1</sup> Includes \$3,000 investment fund held by Sinking Fund Commissioners to retire schoolhouse bonds.

TABLE III. — *Relation of Indebtedness to Valuation — 1923 — Concluded.*

TOWNS. (Population under 5,000)		Popu- lation of 1920	Percent- age of Net Debt of Valua- tion	Valuation of 1923	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
151	Sherborn . . .	1,558	0.2	\$1,938,002	\$4,500.00	—	\$4,500.00
152	Topsfield . . .	900	0.2	2,636,902	6,000.00	—	6,000.00
153	Middleton . . .	1,195	0.2	1,249,503	2,800.00	—	2,800.00
154	Erving . . .	1,295	0.2	1,872,081	10,000.00	\$6,157.96	3,842.04
155	Westwood . . .	1,358	0.2	3,071,519	6,000.00	—	6,000.00
156	Mashpee . . .	242	0.2	614,719	1,200.00	—	1,200.00
157	Bolton . . .	708	0.2	939,229	1,800.00	—	1,800.00
158	Avon . . .	2,176	0.2	1,574,060	3,000.00	—	3,000.00
159	Monson . . .	4,826	0.2	2,102,097	4,000.00	—	4,000.00
160	Southborough . . .	1,838	0.2	2,962,504	5,400.00	—	5,400.00
161	Gosnold . . .	131	0.2	1,100,838	2,000.00	—	2,000.00
162	Wayland . . .	1,935	0.2	4,413,415	8,000.00	—	8,000.00
163	Eastham . . .	430	0.2	719,633	1,100.00	—	1,100.00
164	Cohasset . . .	2,639	0.1	9,015,222	12,000.00	—	12,000.00
165	Sutton . . .	2,578	0.1	2,306,172	2,700.00	—	2,700.00
166	Leyden . . .	330	0.1	291,671	340.00	—	340.00
167	Essex . . .	1,478	0.1	1,444,516	1,600.00	—	1,600.00
168	Edgartown . . .	1,190	0.1	2,466,988	2,699.80	—	2,699.80
169	Rochester . . .	1,047	0.1	1,117,900	1,000.00	—	1,000.00
170	Swansea . . .	2,334	0.1	2,467,945	2,000.00	—	2,000.00
171	Carver . . .	891	0.1	2,483,820	2,000.00	—	2,000.00
172	Nantucket . . .	2,797	0.1	7,242,150	4,000.00	—	4,000.00
173	Dennis . . .	1,536	1—	1,749,735	800.00	—	800.00
174	Hancock . . .	464	1—	459,426	200.00	—	200.00
175	Boxborough . . .	298	1—	346,020	150.00	—	150.00
Totals . . .		338,442	—	\$464,515,229	\$7,309,241.08	\$271,111.40	\$7,038,129.68

<sup>1</sup> Less than one-tenth of one per cent.



TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 140 to 263, under the section "Municipal Indebtedness."

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Barnstable . . . . .	\$20,000.00	—	\$175,000.00	—	—	\$19,000.00	—	\$175,000.00	—	—
Monson . . . . .	—	—	32,000.00	—	—	2,000.00	—	35,000.00	—	—
Randolph . . . . .	13,000.00	—	92,000.00	—	—	7,600.00	\$3,000.00	92,000.00	—	—
Tewksbury . . . . .	—	—	60,000.00	—	—	5,000.00	—	60,000.00	—	—
Wareham . . . . .	—	—	20,000.00	—	—	39,550.00	—	20,000.00	—	—
Blackstone . . . . .	—	—	75,000.00	—	—	5,000.00	—	67,000.00	—	—
Provincetown . . . . .	2,000.00	—	90,000.00	—	—	2,200.00	4,000.00	76,000.00	—	\$1,581.92
Foxborough . . . . .	—	—	120,000.00	—	—	4,750.00	—	125,000.00	—	1,900.00
Lee . . . . .	42,000.00	—	90,000.00	—	—	5,050.00	—	90,000.00	—	—
Templeton . . . . .	—	—	65,000.00	—	—	7,000.00	716.67	65,000.00	—	—
Auburn . . . . .	7,000.00	—	85,000.00	—	—	13,955.00	—	65,000.00	—	—
Rockport . . . . .	30,000.00	—	150,000.00	—	—	4,000.00	9,000.00	210,000.00	—	—
Oxford . . . . .	—	—	85,000.00	—	—	11,435.00	—	75,000.00	—	—
Dalton . . . . .	10,000.00	—	60,000.00	—	—	6,000.00	—	60,000.00	—	—
Simsbury . . . . .	150,000.00	\$25,000.00	169,000.00	—	—	13,250.00	7,000.00	110,000.00	—	—
Williamstown . . . . .	—	—	120,000.00	—	—	—	—	120,000.00	—	15.00
Dudley . . . . .	20,000.00	—	64,000.00	—	—	10,000.00	4,000.00	64,000.00	—	—
Billerica . . . . .	8,000.00	13,500.00	150,000.00	—	—	9,500.00	9,500.00	100,000.00	—	—
Leicester . . . . .	13,850.00	—	113,000.00	—	—	5,875.00	—	116,000.00	—	—
Medfield . . . . .	31,000.00	—	30,000.00	—	—	2,500.00	2,000.00	30,000.00	—	—
Somerset . . . . .	20,000.00	—	90,000.00	—	—	9,700.00	—	100,000.00	—	—
Falmouth . . . . .	—	15,000.00	195,000.00	—	—	11,000.00	16,500.00	195,000.00	—	—
East Bridgewater . . . . .	—	2,600.00	155,000.00	—	—	11,500.00	8,250.00	190,000.00	—	—
Warren . . . . .	—	—	80,000.00	—	—	7,500.00	—	85,000.00	—	—
Barre . . . . .	—	—	75,000.00	—	—	—	1,000.00	100,000.00	—	—
Westford . . . . .	—	—	70,000.00	—	—	5,200.00	—	70,000.00	—	—
Holbrook . . . . .	4,350.00	1,500.00	102,000.00	—	—	6,100.00	3,000.00	95,900.00	—	224.71
Westport . . . . .	58,000.00	—	80,000.00	—	—	22,850.00	—	58,900.00	—	—

Hardwick	.	.	.	.	.	.	.	.	.	11,500.00	—	—	55,000.00	—	—
Acushnet	.	.	.	.	.	.	.	.	.	4,750.00	—	—	100,000.00	—	—
Ayer	.	.	.	.	.	.	.	.	.	8,550.00	—	—	50,000.00	—	—
Holden	.	.	.	.	.	.	.	.	.	8,900.00	—	—	60,000.00	—	—
Medway	.	.	.	.	.	.	.	.	.	3,800.00	—	—	70,000.00	—	—
West Bridgewater	.	.	.	.	.	.	.	.	.	9,000.00	—	—	30,000.00	—	—
Seskonk	.	.	.	.	.	.	.	.	.	1,000.00	—	—	35,000.00	—	—
Wrentham	.	.	.	.	.	.	.	.	.	—	—	—	35,000.00	—	518.30
Deerfield	.	.	.	.	.	.	.	.	.	5,000.00	—	—	70,000.00	—	—
Nantucket	.	.	.	.	.	.	.	.	.	4,000.00	—	—	100,000.00	—	—
Hadley	.	.	.	.	.	.	.	.	.	9,500.00	—	—	54,000.00	—	—
Wilbraham	.	.	.	.	.	.	.	.	.	3,500.00	—	—	41,500.00	—	—
Hopedale	.	.	.	.	.	.	.	.	.	—	—	—	—	—	—
Holliston	.	.	.	.	.	.	.	.	.	10,000.00	—	—	65,000.00	—	—
Lenox	.	.	.	.	.	.	.	.	.	7,000.00	—	—	85,000.00	—	—
Hatfield	.	.	.	.	.	.	.	.	.	—	—	—	80,000.00	—	—
Groveland	.	.	.	.	.	.	.	.	.	1,500.00	—	—	54,500.00	—	—
Cohasset	.	.	.	.	.	.	.	.	.	7,017.42	—	—	98,000.00	—	—
Longmeadow	.	.	.	.	.	.	.	.	.	25,600.00	—	—	160,000.00	—	—
North Brookfield	.	.	.	.	.	.	.	.	.	2,000.00	—	—	37,000.00	—	—
Wilmington	.	.	.	.	.	.	.	.	.	2,250.00	—	—	100,000.00	—	—
Sutton	.	.	.	.	.	.	.	.	.	5,900.00	—	—	25,000.00	—	—
Hanover	.	.	.	.	.	.	.	.	.	6,000.00	—	—	65,000.00	—	—
Dighton	.	.	.	.	.	.	.	.	.	8,700.00	—	—	36,000.00	—	—
Harvard	.	.	.	.	.	.	.	.	.	2,000.00	—	—	20,000.00	—	—
Setuate	.	.	.	.	.	.	.	.	.	15,150.00	—	—	185,000.00	—	—
Bourne	.	.	.	.	.	.	.	.	.	17,750.00	—	—	45,000.00	—	—
Kingston	.	.	.	.	.	.	.	.	.	5,000.00	—	—	30,000.00	—	850.00
Pepperell	.	.	.	.	.	.	.	.	.	4,000.00	—	—	70,000.00	—	—
Sharon	.	.	.	.	.	.	.	.	.	11,500.00	—	—	6,500.00	—	—
Manchester	.	.	.	.	.	.	.	.	.	8,000.00	—	—	110,000.00	—	—
Lancaster	.	.	.	.	.	.	.	.	.	5,000.00	—	—	40,000.00	—	—
Norton	.	.	.	.	.	.	.	.	.	2,500.00	—	—	30,000.00	—	—
East Longmeadow	.	.	.	.	.	.	.	.	.	1,500.00	—	—	30,000.00	—	—
Swansea	.	.	.	.	.	.	.	.	.	3,000.00	—	—	37,000.00	—	—
Hopkinton	.	.	.	.	.	.	.	.	.	1,000.00	—	—	60,000.00	—	159.23
Ashland	.	.	.	.	.	.	.	.	.	6,000.00	—	—	49,000.00	—	—
Weston	.	.	.	.	.	.	.	.	.	1,000.00	—	—	105,000.00	—	—
Shirley	.	.	.	.	.	.	.	.	.	3,500.00	—	—	20,000.00	—	—
Millville	.	.	.	.	.	.	.	.	.	5,100.00	—	—	17,000.00	—	—

\* Includes \$350 cemetery loan.

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation — Continued.*

Towns, (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Groton	—	—	\$50,000.00	—	—	\$17,000.00	—	\$65,000.00	—	—	—
Douglas	—	\$3,500.00	44,000.00	—	—	4,000.00	\$2,000.00	40,000.00	—	—	—
Avon	—	—	45,000.00	—	—	1,500.00	500.00	52,000.00	—	—	—
Merrimac	—	—	15,000.00	—	—	1,000.00	5,050.00	25,000.00	—	—	—
Acton	—	—	66,000.00	—	—	7,625.00	—	66,000.00	—	—	—
Bellingham	—	—	37,000.00	—	—	1,500.00	—	33,000.00	—	—	—
Rehoboth	—	—	20,000.00	—	—	3,000.00	—	30,000.00	—	—	—
Belchertown	\$10,000.00	—	10,000.00	—	—	3,000.00	—	10,000.00	—	—	—
Ashburnham	7,500.00	—	87,800.88	—	—	1,000.00	2,050.00	85,192.80	—	—	—
Georgetown	12,000.00	—	—	—	—	—	3,000.00	—	—	—	—
Charlton	—	—	55,000.00	—	—	2,000.00	—	45,000.00	—	—	—
Wayland	—	—	81,000.00	—	—	3,000.00	—	99,000.00	—	—	—
Hanson	—	19,000.00	45,000.00	—	—	1,000.00	—	40,000.00	—	—	—
Williamsburg	1,500.00	—	25,000.00	—	—	2,750.00	—	25,000.00	—	—	—
Harwich	—	—	50,000.00	—	—	600.00	—	63,000.00	—	—	—
Southborough	—	—	35,000.00	—	—	4,500.00	—	35,000.00	—	—	—
Northfield	—	—	40,000.00	—	—	3,860.00	—	41,000.00	—	—	—
Hull	197,000.00	—	170,000.00	—	—	61,550.00	9,500.00	255,000.00	—	—	—
Stockbridge	16,000.00	—	85,000.00	\$10,000.00	—	3,000.00	4,000.00	65,000.00	—	—	—
Northborough	61,600.00	—	55,000.00	—	—	—	—	50,000.00	—	—	—
Rutland	15,500.00	4,500.00	38,500.00	—	—	2,200.00	1,000.00	40,600.00	—	—	—
Chatham	10,000.00	—	30,000.00	—	—	2,900.00	—	30,000.00	—	—	—
Salsbury	—	—	50,000.00	—	—	4,000.00	—	60,000.00	—	—	—
Raynham	—	—	30,000.00	—	—	3,000.00	—	27,000.00	—	—	—
Upton	—	—	16,000.00	—	—	—	—	16,000.00	—	—	\$224.27
Lunenburg	—	—	12,000.00	—	—	—	—	12,000.00	—	—	—
Hamilton	—	—	80,000.00	—	—	1,000.00	—	70,000.00	—	—	—
West Boylston	—	—	—	2,629.51	—	1,000.00	1,000.00	—	—	—	—
Colrain	—	—	20,000.00	—	—	1,500.00	—	20,000.00	—	—	77.15
Townsend	6,650.00	—	37,000.00	—	—	—	—	37,000.00	—	—	200.71
Sturbridge	—	—	25,000.00	—	—	—	—	25,000.00	—	—	—
Sherborn	—	—	45,000.00	—	—	1,000.00	—	40,000.00	—	—	—

Duxbury	.	.	.	.	.	.	.	.	.	11,400.00	—	—	100,000.00	—	—	—
Dennis	.	.	.	.	.	.	.	.	.	1,000.00	—	—	20,000.00	—	—	—
Freetown	.	.	.	.	.	.	.	.	.	5,000.00	—	—	31,000.00	—	—	—
West Newbury	.	.	.	.	.	.	.	.	.	1,000.00	—	—	26,300.00	—	—	—
Millis	.	.	.	.	.	.	.	.	.	7,300.00	27,930.00	—	50,000.00	—	—	—
Essex	.	.	.	.	.	.	.	.	.	2,800.00	—	—	32,000.00	—	—	—
Cheshire	.	.	.	.	.	.	.	.	.	4,000.00	—	—	20,000.00	—	—	—
Sandwich	.	.	.	.	.	.	.	.	.	2,000.00	—	—	30,000.00	—	—	—
Brookfield	.	.	.	.	.	.	.	.	.	1,000.00	1,500.00	—	20,000.00	—	—	—
Shelburne	.	.	.	.	.	.	.	.	.	—	—	—	12,000.00	—	—	—
Sheffield	.	.	.	.	.	.	.	.	.	2,000.00	—	—	7,000.00	—	—	—
Buckland	.	.	.	.	.	.	.	.	.	2,000.00	—	—	7,000.00	—	—	—
Huntington	.	.	.	.	.	.	.	.	.	2,200.00	—	—	28,000.00	—	—	—
Lakeville	.	.	.	.	.	.	.	.	.	3,700.00	—	—	10,000.00	—	—	—
Marshfield	.	.	.	.	.	.	.	.	.	4,000.00	—	—	50,000.00	—	—	—
Plainville	.	.	.	.	.	.	.	.	.	2,000.00	1,400.00	—	29,000.00	—	—	—
Bedford	.	.	.	.	.	.	.	.	.	3,000.00	3,400.00	—	60,000.00	—	—	—
Pembroke	.	.	.	.	.	.	.	.	.	7,000.00	—	—	15,000.00	—	—	—
Westwood	.	.	.	.	.	.	.	.	.	3,000.00	—	—	30,000.00	—	—	—
Norwell	.	.	.	.	.	.	.	.	.	8,500.00	—	—	60,000.00	—	—	—
Westminster	.	.	.	.	.	.	.	.	.	—	—	—	22,000.00	—	3,766.66	—
Nahant	.	.	.	.	.	.	.	.	.	2,000.00	2,850.00	—	80,000.00	—	—	—
Sterling	.	.	.	.	.	.	.	.	.	900.00	—	—	13,000.00	—	—	—
Newbury	.	.	.	.	.	.	.	.	.	9,000.00	—	—	21,600.00	—	1,103.14	—
Chester	.	.	.	.	.	.	.	.	.	3,550.00	—	—	27,500.00	—	—	—
Erving	.	.	.	.	.	.	.	.	.	2,000.00	—	—	15,000.00	—	—	—
Sunderland	.	.	.	.	.	.	.	.	.	4,450.00	—	—	55,000.00	—	—	—
Marion	.	.	.	.	.	.	.	.	.	4,250.00	4,000.00	—	—	—	—	—
North Reading	.	.	.	.	.	.	.	.	.	3,250.00	—	—	50,000.00	—	—	—
West Brookfield	.	.	.	.	.	.	.	.	.	—	2,000.00	—	20,000.00	—	—	—
Littleton	.	.	.	.	.	.	.	.	.	3,000.00	4,275.00	—	28,000.00	—	—	—
Mattapoisett	.	.	.	.	.	.	.	.	.	4,420.19	4,180.00	—	30,000.00	—	—	—
Tisbury	.	.	.	.	.	.	.	.	.	3,905.00	3,000.00	—	12,000.00	—	—	—
Rowley	.	.	.	.	.	.	.	.	.	500.00	400.00	—	10,000.00	—	—	—
Russell	.	.	.	.	.	.	.	.	.	4,900.00	2,800.00	—	—	—	—	—
Whately	.	.	.	.	.	.	.	.	.	4,500.00	—	—	15,000.00	—	739.00	—
Yarmouth	.	.	.	.	.	.	.	.	.	8,500.00	—	—	31,000.00	—	5,832.52	—
Middleton	.	.	.	.	.	.	.	.	.	500.00	500.00	—	32,000.00	—	946.05	—
Southwick	.	.	.	.	.	.	.	.	.	700.00	2,200.00	—	39,000.00	—	—	—
Edgartown	.	.	.	.	.	.	.	.	.	899.90	—	—	16,000.00	—	—	—



TABLE IV. — Debt Transactions for 1923 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Lynnfield . . . . .	—	—	\$30,000.00	—	—	\$5,500.00	—	\$40,000.00	—	—	—
Norfolk . . . . .	—	—	20,000.00	—	—	—	—	25,000.00	—	—	—
Clarksburg . . . . .	\$5,000.00	—	—	—	—	1,000.00	—	—	—	—	—
Sudbury . . . . .	—	—	49,500.00	—	—	2,030.00	—	40,900.00	—	—	—
Stow . . . . .	—	—	20,000.00	—	—	2,500.00	—	20,000.00	—	—	—
Wenham . . . . .	—	—	35,000.00	—	—	2,500.00	—	35,000.00	—	—	—
Hinsdale . . . . .	—	—	14,000.00	—	—	—	—	14,000.00	—	—	—
West Stockbridge . . . . .	—	—	15,000.00	—	—	—	—	12,000.00	—	—	—
Lanesborough . . . . .	—	—	3,500.00	—	—	980.00	—	3,500.00	—	—	—
Oak Bluffs . . . . .	—	—	70,000.00	—	—	6,500.00	—	80,000.00	—	—	—
Rochester . . . . .	—	—	11,000.00	—	—	1,000.00	—	11,000.00	—	—	—
Hubbardston . . . . .	—	—	34,600.00	—	—	1,500.00	—	40,000.00	—	—	—
Tyngsborough . . . . .	—	—	30,000.00	—	—	1,600.00	—	29,000.00	—	—	—
Lincoln . . . . .	—	—	—	—	—	3,000.00	\$1,000.00	—	—	—	—
Orleans . . . . .	—	—	—	—	—	—	—	—	—	—	—
New Marlborough . . . . .	—	—	28,600.00	\$13,500.00	—	—	—	33,300.00	\$5,000.00	—	—
Conway . . . . .	—	—	13,000.00	—	—	—	—	6,000.00	—	—	—
Mendon . . . . .	—	—	16,000.00	—	—	650.00	—	16,000.00	—	—	—
Berkley . . . . .	—	—	12,000.00	—	—	—	—	12,000.00	—	—	—
Topsfield . . . . .	—	—	37,500.00	—	—	2,000.00	—	35,000.00	—	—	—
Carver . . . . .	—	—	40,000.00	—	—	2,350.00	—	40,000.00	—	—	—
Burlington . . . . .	42,000.00	—	40,900.00	—	—	1,000.00	—	33,400.00	—	—	—
Gill . . . . .	—	—	9,500.00	—	\$590.85	2,000.00	—	12,000.00	—	—	—
Ashfield . . . . .	—	—	25,000.00	—	—	—	—	25,000.00	—	—	—
Berlin . . . . .	—	—	19,000.00	8,000.00	—	—	—	21,000.00	7,000.00	—	—
Dover . . . . .	—	—	45,000.00	—	—	6,000.00	—	45,000.00	—	—	—
Ashby . . . . .	—	—	15,000.00	—	—	1,200.00	—	10,000.00	—	—	—
Wellfleet . . . . .	—	—	13,000.00	—	—	500.00	—	16,000.00	—	—	—
Royalston . . . . .	—	—	18,000.00	—	—	—	—	18,000.00	—	—	—
Southampton . . . . .	—	—	6,000.00	—	—	500.00	—	6,000.00	—	—	—
Charlenton . . . . .	—	—	4,000.00	—	—	—	—	4,000.00	—	—	—
Boylston . . . . .	—	—	15,000.00	—	—	—	500.00	15,900.00	—	—	—

\$958.11

[illegible]

TABLE IV. — *Debt Transactions for 1923 Classified by Character of Obligation — Concluded.*

Towns. (Population under 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Dunstable	-	-	\$3,000.00	-	-	-	\$250.00	\$3,000.00	-	-	-
Wendell	-	-	2,000.00	-	-	-	-	2,000.00	-	-	-
West Tisbury	-	-	-	-	-	-	-	-	-	-	-
Rowe	-	-	4,000.00	-	-	-	-	4,000.00	-	-	-
Plainfield	-	-	-	-	\$2,487.67	\$270.00	-	-	-	-	\$3,856.00
Leyden	-	-	7,150.00	-	-	500.00	-	7,150.00	-	-	266.42
Warwick	-	-	6,700.00	-	-	-	-	6,700.00	-	-	-
Heath	-	-	3,000.00	-	875.63	-	-	3,000.00	-	-	1,295.35
Westhampton	-	-	-	-	-	-	-	-	-	-	-
Boxborough	-	-	8,500.00	-	-	-	-	8,000.00	-	-	-
Florida	-	-	8,000.00	-	1,639.11	-	-	-	-	-	-
Monterey	-	-	3,000.00	-	-	200.00	-	3,000.00	-	-	-
Middlefield	-	-	3,000.00	-	-	2,000.00	-	3,000.00	-	-	-
Tyringham	-	-	7,500.00	-	-	-	-	7,500.00	-	-	-
Alford	-	-	1,500.00	-	407.00	-	-	1,600.00	-	-	219.82
Mashpee	-	-	16,000.00	\$2,000.00	-	400.00	-	15,500.00	\$2,000.00	-	-
Shutesbury	-	-	-	-	-	-	-	-	-	-	-
Chilmark	-	-	4,420.41	1,000.00	-	1,200.00	-	4,420.41	1,000.00	-	-
Washington	-	-	4,000.00	-	-	-	-	4,000.00	-	-	-
Prescott	-	-	2,500.00	-	-	-	-	2,500.00	-	-	-
Montgomery	-	-	1,000.00	-	-	130.00	-	1,000.00	-	-	-
Goslen	\$2,500.00	-	6,500.00	-	1,002.92	500.00	-	5,000.00	-	-	2,764.38
Tolland	-	-	-	-	-	-	-	-	-	-	-
Monroe	-	-	-	-	-	-	-	-	-	-	-
Holland	-	-	1,500.00	-	-	-	-	1,500.00	-	-	-
Peru	-	-	2,000.00	-	-	-	-	3,000.00	-	-	-
Gay Head	-	-	600.00	-	-	-	-	600.00	-	-	-
Gosnold	-	-	-	-	-	-	1,000.00	-	-	-	-
New Ashford	-	-	800.00	-	129.00	100.00	-	550.00	-	-	265.68
Mount Washington	-	-	-	-	-	-	-	-	-	-	-
242 Towns	\$1,251,450.00	\$158,225.00	\$8,870,841.29	\$96,304.51	\$21,181.95	\$817,346.51	\$217,592.67	\$8,985,963.21	\$47,175.00	\$100.00	\$29,000.29

<sup>1</sup> Includes \$350 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1923.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Cohasset . . . . .	\$6.84	—	\$6.84	—	\$6.84	—
Weston . . . . .	760.32	—	760.32	—	760.32	—
Hull . . . . .	576.06	—	576.06	—	576.06	—
Westwood . . . . .	124.97	—	124.97	—	124.97	—
Nahant . . . . .	623.32	—	623.32	—	210.61	\$412.71
Dover . . . . .	137.68	—	137.68	—	137.68	—
<b>Totals . . . . .</b>	<b>\$2,229.19</b>	<b>—</b>	<b>\$2,229.19</b>	<b>—</b>	<b>\$1,816.48</b>	<b>\$412.71</b>

The following towns under 5,000 population made no sinking and loan fund payments in 1923 to the State on account of grade crossings. These towns are not in the Metropolitan sewer, park or water systems.

Acton	Egremont	Medfield	Scituate
Acushnet	Enfield	Medway	Seekonk
Alford	Erving	Mendon	Sharon
Asburnham	Essex	Merrimac	Sheffield
Ashby	Falmouth	Middlefield	Shelburne
Ashfield	Florida	Middleton	Sherborn
Ashland	Foxborough	Millis	Shirley
Auburn	Freetown	Millville	Shrewsbury
Avon	Gay Head	Monroe	Shutesbury
Ayer	Georgetown	Monson	Somerset
Barnstable	Gill	Monterey	Southampton
Barre	Goshen	Montgomery	Southborough
Becket	Gosnold	Mount Washington	Southwick
Bedford	Granby	Nantucket	Sterling
Belchertown	Granville	New Ashford	Stockbridge
Bellingham	Greenwich	New Braintree	Stow
Berkley	Groton	Newbury	Sturbridge
Berlin	Groveland	New Marlborough	Sudbury
Bernardston	Hadley	New Salem	Sunderland
Billerica	Halifax	Norfolk	Sutton
Blackstone	Hamilton	Northborough	Swansea
Blandford	Hampden	North Brookfield	Templeton
Bolton	Hancock	Northfield	Tewksbury
Bourne	Hanover	North Reading	Tisbury
Boxborough	Hanson	Norton	Tolland
Boxford	Hardwick	Norwell	Topsfield
Boylston	Harvard	Oak Bluffs	Townsend
Brewster	Harwich	Oakham	Truro
Brimfield	Hatfield	Orleans	Tyngsborough
Brookfield	Hawley	Otis	Tyringham
Buckland	Heath	Oxford	Upton
Burlington	Hinsdale	Paxton	Wales
Carlisle	Holbrook	Pelham	Wareham
Carver	Holden	Pembroke	Warren
Charlemont	Holland	Pepperell	Warwick
Charlton	Holliston	Peru	Washington
Chatham	Hopedale	Petersham	Wayland
Cheshire	Hopkinton	Phillipston	Wellfleet
Chester	Hubbardston	Plainfield	Wendell
Chesterfield	Huntington	Plainville	Wenham
Chilmark	Kingston	Plympton	West Boylston
Clarksburg	Lakeville	Prescott	West Bridgewater
Colrain	Lancaster	Princeton	West Brookfield
Conway	Lanesborough	Provincetown	Westford
Cumington	Lee	Randolph	Westhampton
Dalton	Leicester	Raynham	Westminster
Dana	Lenox	Rehoboth	West Newbury
Deerfield	Leverett	Richmond	Westport
Dennis	Leyden	Rochester	West Stockbridge
Dighton	Lincoln	Rockport	West Tisbury
Douglas	Littleton	Rowe	Whately
Dudley	Longmeadow	Rowley	Wilbraham
Dunstable	Lunenburg	Royalston	Williamsburg
Duxbury	Lynnfield	Russell	Williamstown
East Bridgewater	Manchester	Rutland	Wilmington
East Brookfield	Marion	Salisbury	Windsor
Eastham	Marshfield	Sandisfield	Worthington
East Longmeadow	Mashpee	Sandwich	Wrentham
Edgartown	Mattapoisett	Savoy	Yarmouth



TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Barnstable . . .	\$19,000.00	\$19,000.00	—	—	100.0	—	—
Monson . . .	2,000.00	2,000.00	—	—	100.0	—	—
Randolph . . .	7,600.00	7,600.00	—	—	100.0	—	—
Tewksbury . . .	5,000.00	5,000.00	—	—	100.0	—	—
Wareham . . .	39,550.00	39,550.00	—	—	100.0	—	—
Blackstone . . .	5,000.00	5,000.00	—	—	100.0	—	—
Provincetown . . .	6,200.00	6,200.00	—	—	100.0	—	—
Foxborough . . .	4,750.00	4,750.00	—	—	100.0	—	—
Lee . . .	5,050.00	5,050.00	—	—	100.0	—	—
Templeton . . .	7,716.67	7,716.67	—	—	100.0	—	—
Auburn . . .	3,955.00	3,955.00	—	—	100.0	—	—
Rockport . . .	13,000.00	13,000.00	—	—	100.0	—	—
Oxford . . .	11,435.00	11,435.00	—	—	100.0	—	—
Dalton . . .	6,000.00	6,000.00	—	—	100.0	—	—
Shrewsbury . . .	22,250.00	22,250.00	—	—	100.0	—	—
Dudley . . .	14,000.00	14,000.00	—	—	100.0	—	—
Billerica . . .	20,800.00	19,000.00	\$1,800.00	—	91.3	8.7	—
Leicester . . .	5,875.00	5,875.00	—	—	100.0	—	—
Medfield . . .	4,500.00	4,500.00	—	—	100.0	—	—
Somerset . . .	9,700.00	9,700.00	—	—	100.0	—	—
Falmouth . . .	27,500.00	27,500.00	—	—	100.0	—	—
East Bridgewater . . .	19,750.00	19,750.00	—	—	100.0	—	—
Warren . . .	7,500.00	7,500.00	—	—	100.0	—	—
Barre . . .	1,000.00	1,000.00	—	—	100.0	—	—
Westford . . .	5,200.00	5,200.00	—	—	100.0	—	—
Holbrook . . .	7,594.33	<sup>1</sup> 7,594.33	—	—	100.0	—	—
Westport . . .	22,850.00	22,850.00	—	—	100.0	—	—
Hardwick . . .	11,500.00	11,500.00	—	—	100.0	—	—
Acushnet . . .	4,750.00	4,750.00	—	—	100.0	—	—
Ayer . . .	12,550.00	12,550.00	—	—	100.0	—	—
Holden . . .	10,900.00	10,900.00	—	—	100.0	—	—
Medway . . .	9,000.00	9,000.00	—	—	100.0	—	—
West Bridgewater . . .	12,700.00	12,700.00	—	—	100.0	—	—
Seekonk . . .	1,000.00	1,000.00	—	—	100.0	—	—
Wrentham . . .	2,700.00	2,700.00	—	—	100.0	—	—
Deerfield . . .	5,000.00	5,000.00	—	—	100.0	—	—
Nantucket . . .	4,000.00	4,000.00	—	—	100.0	—	—
Hadley . . .	10,460.00	<sup>2</sup> 10,460.00	—	—	100.0	—	—
Wilbraham . . .	3,500.00	3,500.00	—	—	100.0	—	—
Lenox . . .	10,000.00	10,000.00	—	—	100.0	—	—
Hatfield . . .	7,918.00	7,000.00	918.00	—	88.4	11.6	—
Groveland . . .	5,000.00	5,000.00	—	—	100.0	—	—
Cohasset . . .	7,054.26	7,047.42	—	\$6.84	99.9	—	0.1
Longmeadow . . .	26,100.00	26,100.00	—	—	100.0	—	—
North Brookfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Wilmington . . .	2,250.00	2,250.00	—	—	100.0	—	—
Sutton . . .	5,900.00	5,900.00	—	—	100.0	—	—
Hanover . . .	6,000.00	6,000.00	—	—	100.0	—	—
Dighton . . .	8,700.00	8,700.00	—	—	100.0	—	—
Harvard . . .	2,000.00	2,000.00	—	—	100.0	—	—
Scituate . . .	15,150.00	15,150.00	—	—	100.0	—	—
Bourne . . .	17,750.00	17,750.00	—	—	100.0	—	—
Kingston . . .	6,500.00	6,500.00	—	—	100.0	—	—
Pepperell . . .	9,000.00	<sup>3</sup> 9,000.00	—	—	100.0	—	—
Sharon . . .	18,000.00	18,000.00	—	—	100.0	—	—
Manchester . . .	14,000.00	14,000.00	—	—	100.0	—	—
Lancaster . . .	5,000.00	5,000.00	—	—	100.0	—	—
Norton . . .	4,000.00	4,000.00	—	—	100.0	—	—
East Longmeadow . . .	4,500.00	4,500.00	—	—	100.0	—	—
Swansea . . .	1,000.00	1,000.00	—	—	100.0	—	—
Hopkinton . . .	2,400.00	2,000.00	400.00	—	83.3	16.7	—
Ashland . . .	8,500.00	8,500.00	—	—	100.0	—	—
Weston . . .	7,760.32	7,000.00	—	760.32	90.2	—	9.8
Shirley . . .	3,500.00	3,500.00	—	—	100.0	—	—
Millville . . .	5,100.00	5,100.00	—	—	100.0	—	—
Groton . . .	17,000.00	17,000.00	—	—	100.0	—	—
Douglas . . .	6,000.00	6,000.00	—	—	100.0	—	—
Avon . . .	2,000.00	2,000.00	—	—	100.0	—	—
Merrimac . . .	6,050.00	6,050.00	—	—	100.0	—	—
Acton . . .	7,625.00	7,625.00	—	—	100.0	—	—
Bellingham . . .	1,500.00	1,500.00	—	—	100.0	—	—
Rehoboth . . .	3,000.00	3,000.00	—	—	100.0	—	—
Belchertown . . .	3,000.00	3,000.00	—	—	100.0	—	—
Ashburnham . . .	3,050.00	3,050.00	—	—	100.0	—	—
Georgetown . . .	3,000.00	3,000.00	—	—	100.0	—	—
Charlton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Wayland . . .	3,000.00	3,000.00	—	—	100.0	—	—
Hanson . . .	1,000.00	1,000.00	—	—	100.0	—	—
Williamsburg . . .	3,750.00	2,750.00	1,000.00	—	73.3	26.7	—
Harwich . . .	600.00	600.00	—	—	100.0	—	—

<sup>1</sup> Serial loans amounting to \$1,505.67 were paid from surplus of water sinking fund.<sup>2</sup> Includes \$960 paid county of Hampden on account of Connecticut River Bridge.<sup>3</sup> Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Southborough	\$4,500.00	\$4,500.00	—	—	100.0	—	—
Northfield	3,860.00	3,860.00	—	—	100.0	—	—
Hull	45,026.06	44,350.00	\$100.00	\$576.06	98.5	0.2	1.3
Stockbridge	7,000.00	7,000.00	—	—	100.0	—	—
Rutland	3,200.00	3,200.00	—	—	100.0	—	—
Chatham	2,900.00	2,900.00	—	—	100.0	—	—
Salisbury	4,000.00	4,000.00	—	—	100.0	—	—
Raynham	3,000.00	3,000.00	—	—	100.0	—	—
Hamilton	1,000.00	1,000.00	—	—	100.0	—	—
West Boylston	2,000.00	2,000.00	—	—	100.0	—	—
Colrain	1,500.00	1,500.00	—	—	100.0	—	—
Sherborn	1,000.00	1,000.00	—	—	100.0	—	—
Duxbury	11,400.00	11,400.00	—	—	100.0	—	—
Dennis	1,000.00	1,000.00	—	—	100.0	—	—
Freetown	5,000.00	5,000.00	—	—	100.0	—	—
West Newbury	1,000.00	1,000.00	—	—	100.0	—	—
Millis	10,363.25	10,230.00	133.25	—	98.7	1.3	—
Essex	2,800.00	2,800.00	—	—	100.0	—	—
Cheshire	4,000.00	4,000.00	—	—	100.0	—	—
Sandwich	2,000.00	2,000.00	—	—	100.0	—	—
Brookfield	2,500.00	2,500.00	—	—	100.0	—	—
Buckland	2,275.00	2,000.00	275.00	—	87.9	12.1	—
Huntington	2,200.00	2,200.00	—	—	100.0	—	—
Lakeville	3,700.00	3,700.00	—	—	100.0	—	—
Marshfield	6,000.00	<sup>1</sup> 6,000.00	—	—	100.0	—	—
Plainville	3,400.00	3,400.00	—	—	100.0	—	—
Bedford	6,400.00	6,400.00	—	—	100.0	—	—
Pembroke	3,000.00	<sup>2</sup> 3,000.00	—	—	100.0	—	—
Westwood	3,124.97	3,000.00	—	124.97	96.0	—	4.0
Norwell	10,500.00	<sup>1</sup> 10,500.00	—	—	100.0	—	—
Nahant	2,623.32	2,000.00	—	623.32	76.2	—	23.8
Sterling	3,750.00	3,750.00	—	—	100.0	—	—
Newbury	9,000.00	9,000.00	—	—	100.0	—	—
Chester	3,550.00	3,550.00	—	—	100.0	—	—
Erving	2,000.00	2,000.00	—	—	100.0	—	—
Sunderland	4,450.00	4,450.00	—	—	100.0	—	—
Marion	8,250.00	8,250.00	—	—	100.0	—	—
North Reading	—	—	—	—	—	—	—
West Brookfield	2,000.00	2,000.00	—	—	100.0	—	—
Littleton	7,275.00	7,275.00	—	—	100.0	—	—
Mattapoisett	8,609.19	8,609.19	—	—	100.0	—	—
Tisbury	6,905.00	6,905.00	—	—	100.0	—	—
Rowley	900.00	900.00	—	—	100.0	—	—
Russell	7,700.00	7,700.00	—	—	100.0	—	—
Whately	4,500.00	4,500.00	—	—	100.0	—	—
Yarmouth	8,500.00	8,500.00	—	—	100.0	—	—
Middleton	1,000.00	1,000.00	—	—	100.0	—	—
Southwick	2,900.00	2,900.00	—	—	100.0	—	—
Edgartown	899.90	899.90	—	—	100.0	—	—
Lynnfield	4,500.00	<sup>4</sup> 4,500.00	—	—	100.0	—	—
Clarksburg	1,000.00	1,000.00	—	—	100.0	—	—
Sudbury	2,000.00	2,000.00	—	—	100.0	—	—
Stow	2,500.00	2,500.00	—	—	100.0	—	—
Wenham	2,500.00	2,500.00	—	—	100.0	—	—
Lanesborough	980.00	980.00	—	—	100.0	—	—
Oak Bluffs	6,500.00	6,500.00	—	—	100.0	—	—
Rochester	1,000.00	1,000.00	—	—	100.0	—	—
Hubbardston	1,500.00	1,500.00	—	—	100.0	—	—
Tyngsborough	1,600.00	1,600.00	—	—	100.0	—	—
Lincoln	2,500.00	<sup>5</sup> 1,000.00	1,500.00	—	40.0	60.0	—
Mendon	650.00	650.00	—	—	100.0	—	—
Topsfield	2,000.00	2,000.00	—	—	100.0	—	—
Carver	2,350.00	2,350.00	—	—	100.0	—	—
Burlington	1,000.00	1,000.00	—	—	100.0	—	—
Gill	2,000.00	2,000.00	—	—	100.0	—	—
Dover	6,137.68	6,000.00	—	137.68	97.8	—	2.2
Ashby	1,200.00	1,200.00	—	—	100.0	—	—
Wellfleet	500.00	500.00	—	—	100.0	—	—
Southampton	500.00	500.00	—	—	100.0	—	—
Boylston	500.00	500.00	—	—	100.0	—	—
Bernardston	1,500.00	1,500.00	—	—	100.0	—	—
Bolton	200.00	200.00	—	—	100.0	—	—
Princeton	5,000.00	5,000.00	—	—	100.0	—	—
Hampden	500.00	500.00	—	—	100.0	—	—
Dana	925.00	925.00	—	—	100.0	—	—
Halifax	2,500.00	2,500.00	—	—	100.0	—	—
Richmond	1,000.00	1,000.00	—	—	100.0	—	—

<sup>1</sup> Includes \$2,000 paid county of Plymouth on account of Union Bridge.<sup>2</sup> Serial loans amounting to \$4,000 were paid from reimbursements from county for highway construction.<sup>3</sup> Serial loans amounting to \$3,250 were paid from investment fund.<sup>4</sup> Serial loans amounting to \$1,000 were paid from investment fund.<sup>5</sup> Serial loans amounting to \$3,000 were paid from investment fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1923 —*  
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Pelham . . .	\$700.00	\$700.00	—	—	100.0	—	—
Paxton . . .	4,716.00	4,716.00	—	—	100.0	—	—
Blandford . . .	1,540.00	1,540.00	—	—	100.0	—	—
Plympton . . .	3,000.00	3,000.00	—	—	100.0	—	—
Sandisfield . . .	320.00	320.00	—	—	100.0	—	—
Egremont . . .	1,000.00	1,000.00	—	—	100.0	—	—
Savoy . . .	800.00	800.00	—	—	100.0	—	—
Eastham . . .	675.00	675.00	—	—	100.0	—	—
Greenwich . . .	100.00	100.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Leyden . . .	270.00	270.00	—	—	100.0	—	—
Warwick . . .	500.00	500.00	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Middlefield . . .	2,000.00	2,000.00	—	—	100.0	—	—
Mashpee . . .	400.00	400.00	—	—	100.0	—	—
Chilmark . . .	1,200.00	1,200.00	—	—	100.0	—	—
Montgomery . . .	130.00	130.00	—	—	100.0	—	—
Goshen . . .	500.00	500.00	—	—	100.0	—	—
Gosnold . . .	1,000.00	1,000.00	—	—	100.0	—	—
New Ashford . . .	100.00	100.00	—	—	100.0	—	—
<b>Totals . . .</b>	<b>\$980,398.95</b>	<b>\$972,043.51</b>	<b>\$6,126.25</b>	<b>\$2,229.19</b>	<b>99.2</b>	<b>0.6</b>	<b>0.2</b>

The following towns showed no payment on account of funded or fixed debt:—

Alford	Cummington	Hopedale	Peru	Truro
Ashfield	East Brookfield	Leverett	Petersham	Tyringham
Becket	Enfield	Lunenburg	Phillipston	Upton
Berkley	Florida	Monroe	Plainfield	Wales
Berlin	Gay Head	Mount Washington	Prescott	Washington
Boxborough	Granby	New Braintree	Rowe	Wendell
Boxford	Granville	New Marlborough	Royalston	Westhampton
Brewster	Hancock	New Salem	Sheffield	Westminster
Brimfield	Hawley	Norfolk	Shelburne	West Stockbridge
Carlisle	Heath	Northborough	Shutesbury	West Tisbury
Charlemont	Hinsdale	Oakham	Sturbridge	Williamstown
Chesterfield	Holland	Orleans	Tolland	Windsor
Conway	Holliston	Otis	Townsend	Worthington

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## DIVISION C

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### CASH BALANCES

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TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1923					CASH AT END OF 1923						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Barnstable	\$22,527.14	\$22,527.14	-	-	-	-	\$23,410.28	\$23,410.28	-	-	-	-
Monson	5,374.10	5,374.10	-	-	-	-	6,016.29	6,016.29	-	-	-	-
Randolph	6,892.10	6,855.21	\$36.89	-	-	-	16,439.26	16,402.37	\$36.89	-	-	-
Tewksbury	5,663.44	5,663.44	-	-	-	-	9,879.47	9,879.47	-	-	-	-
Wareham	83,172.90	83,172.90	-	-	-	-	76,103.84	76,103.84	-	-	-	-
Blackstone	1,093.04	1,093.04	-	-	-	-	6,224.26	6,224.26	-	-	-	-
Provincetown	1,755.63	1,755.63	-	-	-	-	11,666.66	11,666.66	-	-	-	-
Foxborough	16,508.55	16,508.55	-	-	-	-	22,835.53	22,835.53	-	-	-	-
Lee	9,095.79	9,095.79	-	-	-	-	13,582.64	13,582.64	-	-	-	-
Templeton	58,912.09	58,912.09	-	-	-	-	30,369.30	30,155.12	-	-	-	\$214.18
Auburn	20,098.96	19,953.93	-	\$145.03	-	-	15,817.67	15,651.42	-	\$166.25	-	-
Rockport	10,233.83	8,338.84	-	-	\$1,894.99	-	10,646.89	8,713.88	-	-	\$1,933.01	-
Oxford	70,438.21	69,915.87	-	-	522.34	-	24,006.34	23,517.77	-	-	488.57	-
Dalton	13,477.89	11,112.17	-	838.58	1,527.14	-	18,559.10	15,312.64	-	485.91	2,760.55	-
Shrewsbury	150,171.53	149,726.86	-	208.63	236.04	-	102,981.01	102,508.00	-	208.63	264.38	-
Williamstown	1,454.77	1,454.77	-	-	-	-	153,656.29	153,656.29	-	-	-	-
Dudley	10,308.71	10,308.71	-	-	-	-	6,371.61	6,371.61	-	-	-	-
Billerica	16,127.17	16,127.17	-	-	-	-	77,768.67	77,186.18	-	-	-	582.49
Leicester	3,298.41	3,298.41	-	-	-	-	10,768.02	10,768.02	-	-	-	-
Medfield	10,997.29	10,830.06	-	167.23	-	-	46,196.54	46,196.54	-	-	-	-
Somerset	7,762.04	7,762.04	-	-	-	-	2,329.55	2,329.55	-	-	-	-
Falmouth	44,770.66	43,486.29	-	306.23	878.14	\$100.00	48,532.88	47,024.92	-	325.86	1,082.10	100.00
East Bridgewater	26,313.36	25,940.87	-	-	372.49	-	12,294.46	11,861.62	-	-	201.83	231.01
Warren	12,112.71	12,112.71	-	-	-	-	25,097.15	25,097.15	-	-	-	-
Barre	51,168.92	51,168.92	-	-	-	-	30,755.84	30,755.84	-	-	-	-
Westford	9,400.21	8,389.14	-	430.73	630.34	-	20,448.66	20,377.78	-	-	70.88	-
Holbrook	11,730.29	9,188.78	1,505.67	-	997.31	38.53	9,782.05	8,706.42	-	-	1,040.10	35.53
Westport	17,898.22	15,656.96	-	2,241.26	-	-	54,953.52	52,727.43	-	2,226.09	-	-
Hardwick	22,043.68	15,361.57	-	4.54	6,677.57	-	25,354.98	17,005.46	-	-	8,349.52	-
Acushnet	2,859.70	2,859.70	-	-	-	-	176.82	176.82	-	-	-	-
Ayer	622.54	622.54	-	-	-	-	2,989.31	2,989.31	-	-	-	-
Holden	14,711.21	14,711.21	-	-	-	-	15,039.60	15,039.60	-	-	-	-

Medway	10,073.22	10,073.22	—	—	6,471.63	6,471.63	—	—	—
West Bridgewater	13,492.31	13,492.31	—	—	16,442.04	16,442.04	—	—	—
Seakonk	10,271.11	10,271.11	—	—	23,558.47	23,558.47	—	—	—
Wrentham	12,929.58	12,700.33	—	229.25	8,729.85	8,460.52	—	269.33	—
Deerfield	33,378.21	33,378.09	—	—	17,003.72	17,003.60	—	.12	—
Nantucket	13,403.44	13,403.44	—	—	23,735.00	23,735.00	—	—	—
Hadley	16,438.58	16,438.58	—	—	7,222.02	7,222.02	—	—	—
Wilbraham	3,936.47	3,936.47	—	—	5,884.29	5,884.29	—	—	—
Hopedale	90,964.70	90,464.99	—	499.71	70,527.39	70,507.45	—	19.94	—
Holliston	24,226.28	24,226.28	—	—	39,411.35	39,411.35	—	—	—
Lenox	12,356.73	12,356.73	—	—	8,288.98	8,288.98	—	—	—
Hatfield	13,779.60	13,745.22	—	34.38	17,784.94	17,748.56	—	36.38	—
Groveland	2,549.72	2,549.72	—	—	7,461.23	7,461.23	—	—	—
Colhasset	7,318.93	7,082.58	—	236.35	14,934.37	14,934.37	—	326.73	—
Longmeadow	26,431.23	23,707.06	793.39	—	10,140.07	6,931.02	708.06	—	2,410.99
North Brookfield	9,123.53	9,123.53	—	—	6,257.15	6,257.15	—	—	—
Wilmington	17,211.44	17,030.69	—	180.75	31,951.46	30,676.09	—	225.37	1,050.00
Sutton	10,374.74	10,374.57	—	.17	8,654.08	8,654.08	—	.06	—
Hanover	1,935.67	1,758.77	—	76.90	9,218.90	9,074.34	—	48.70	95.86
Dighton	13,962.30	13,956.99	—	5.31	23,877.80	23,877.80	—	—	—
Harvard	10,429.57	8,674.58	97.20	954.60	13,783.62	11,635.04	138.25	915.45	1,094.88
Scituate	38,707.15	38,707.15	—	—	39,424.53	39,424.53	—	—	—
Bourne	28,414.74	28,414.74	—	—	54,789.52	54,789.52	—	—	—
Kingston	12,100.04	16,177.90	—	5,730.01	18,140.54	11,481.19	—	293.50	6,302.85
Pepperell	10,917.17	9,905.29	—	178.95	9,875.40	9,555.33	—	—	181.50
Sharon	20,003.22	19,855.24	—	—	22,482.94	22,332.46	—	—	138.27
Manchester	41,923.06	41,647.49	127.50	84.81	28,964.12	28,679.69	127.50	—	150.48
Lancaster	15,246.30	15,223.80	—	22.50	14,124.00	13,290.54	—	422.21	51.40
Norton	13,307.08	13,085.33	—	221.75	26,760.76	26,760.76	—	—	—
East Longmeadow	9,655.74	2,220.27	—	7,399.19	5,820.36	5,798.46	—	—	—
Swansea	19,031.65	18,751.65	—	280.00	2,116.52	1,741.52	—	—	21.90
Hopkinton	18,733.41	18,362.15	—	18.05	18,692.86	18,226.14	—	435.67	—
Ashland	8,198.45	8,198.45	—	—	27,554.54	27,554.54	—	—	—
Weston	41,070.57	40,125.20	—	945.37	15,832.82	14,802.30	—	—	—
Shirley	19,512.78	19,512.78	—	—	12,243.46	12,243.46	—	—	—
Millville	12,201.29	12,201.29	—	—	7,376.14	7,376.14	—	—	—
Groton	4,704.87	3,706.85	—	730.97	12,625.99	11,755.20	—	603.74	267.05
Douglas	19,371.81	19,369.69	—	2.12	6,570.32	6,566.92	—	3.40	—
Avon	4,150.68	4,150.68	—	—	11,850.66	11,850.66	—	—	—
Merrimac	32,799.94	32,799.94	—	—	28,881.85	28,881.85	—	—	—

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1923					CASH AT END OF 1923						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Acton	\$2,037.48	\$1,545.94	\$304.47	—	\$187.07	—	\$7,253.63	\$7,015.25	—	—	\$238.38	—
Bellingham	7,950.03	7,950.03	—	—	—	—	6,439.85	6,439.85	—	—	—	—
Belhoboth	28,099.86	28,099.86	—	—	—	—	9,810.00	9,810.00	—	—	—	—
Belhertown	36,537.47	35,414.11	—	\$244.37	878.99	—	21,682.37	20,246.06	—	\$181.77	1,254.54	—
Ashburnham	9,056.37	9,010.96	45.41	—	—	—	11,626.51	11,563.21	\$63.30	—	—	—
Georgetown	18,400.32	18,385.32	—	—	—	\$15.00	28,007.34	27,932.34	—	—	—	\$75.00
Charlton	27,157.63	26,966.14	—	.01	191.48	—	8,501.89	8,352.20	—	36.43	113.26	—
Wayland	17,847.38	17,071.58	—	600.55	175.25	—	3,394.85	2,350.25	—	869.35	175.25	—
Hanson	16,875.04	16,029.25	—	245.79	—	—	21,281.28	20,953.96	—	327.32	—	—
Williamsburg	15,003.47	14,270.69	—	—	732.78	—	20,798.34	20,117.86	—	—	680.48	—
Harwich	4,599.30	4,433.72	—	165.58	—	—	2,414.61	2,414.61	—	—	—	—
Southborough	31,019.49	29,429.53	949.85	385.80	254.31	—	19,961.59	18,302.91	1,067.24	382.65	208.76	—
Northfield	24,211.33	24,181.33	—	—	30.00	—	40,273.45	40,263.45	—	—	10.00	—
Hull	82,620.82	59,003.98	16,282.98	—	—	7,333.86	34,717.81	28,640.41	—	190.78	588.31	6,077.40
Stockbridge	62.15	62.15	—	—	—	—	24,871.77	24,086.68	—	—	—	—
Northborough	20,987.28	20,656.66	—	—	330.62	—	52,403.08	50,634.83	—	—	1,768.25	—
Rutland	804.10	804.10	—	—	—	—	4,252.70	4,252.70	—	—	—	—
Chatham	651.27	651.27	—	—	—	—	4,538.63	4,538.63	—	—	—	—
Salisbury	19,393.26	19,019.78	—	—	373.48	—	15,054.57	14,725.62	—	—	328.95	—
Raynham	11,819.81	11,819.81	—	—	—	—	15,046.17	15,046.17	—	—	—	—
Upton	33.75	33.75	—	—	—	—	1,171.22	1,171.22	—	—	—	—
Lunenburg	11,348.69	11,348.69	—	—	—	—	6,322.56	6,322.56	—	—	—	—
Hamilton	17,876.80	17,708.08	—	—	125.91	42.81	30,764.79	30,527.82	—	—	194.16	42.81
West Boylston	23,703.87	23,296.95	—	406.92	—	—	13,563.65	13,304.98	—	258.67	—	—
Colrain	8,852.10	8,852.10	—	—	—	—	12,912.67	12,912.67	—	—	—	—
Townsend	10,370.17	10,230.15	—	57.35	82.67	—	2,935.35	2,814.48	—	33.25	87.62	—
Sturbridge	7,145.27	6,515.12	—	565.87	64.28	—	6,816.21	6,044.00	—	588.96	183.25	—
Sherborn	8,162.33	7,295.49	—	—	866.84	—	7,346.85	7,197.55	—	—	149.30	—
Duxbury	25,382.27	25,382.27	—	—	—	—	9,613.09	9,613.09	—	—	—	—
Dennis	10,735.61	10,661.56	—	—	74.05	—	9,251.87	9,188.63	—	—	63.24	—
Freetown	13,088.14	12,503.13	—	—	—	585.01	1,043.03	355.18	—	75.00	—	612.85
West Newbury	1,068.21	937.84	—	—	130.37	—	7,165.91	7,097.57	—	—	68.34	—

Millis	18,197.10	18,197.10	-	-	-	-	9,924.11	-	-	-	-
Essex	3,211.82	2,347.46	-	54.08	810.28	-	3,643.30	-	-	7.34	-
Cheshire	45,352.80	45,320.37	-	32.43	-	-	3,614.68	-	114.98	-	-
Sandwich	29,185.65	29,185.65	-	-	-	-	28,010.58	-	-	-	-
Brookfield	2,993.12	2,014.67	-	.10	-	-	1,699.27	-	-	-	-
Shelburne	5,903.40	5,503.40	-	-	-	-	11,239.05	-	10.69	573.90	-
Sheffield	8,146.97	8,134.51	-	12.46	-	-	5,153.67	-	21.75	-	-
Buckland	17,374.34	17,374.34	-	-	-	-	21,398.92	-	-	-	-
Huntington	5,319.67	5,318.43	-	-	-	-	6,106.48	-	-	204.50	-
Lakeville	12,553.44	12,553.44	-	-	-	-	12,570.77	-	-	-	-
Marshfield	15,917.64	15,917.64	-	-	-	-	20,442.92	-	-	-	-
Plainville	4,150.11	4,150.11	-	-	-	-	2,956.88	-	-	-	70.66
Bedford	30,915.99	30,525.45	-	100.00	-	-	20,672.32	-	200.00	3,471.31	-
Pembroke	3,691.01	3,691.01	-	-	-	-	1,747.12	-	-	-	293.65
Westwood	23,488.45	23,488.45	-	-	-	-	24,868.24	-	-	-	-
Norwell	10,581.19	10,547.93	-	33.26	-	-	4,808.29	-	40.59	-	-
Westminster	2,134.20	1,219.13	-	915.07	-	-	16,247.45	-	245.73	5,563.10	-
Nahant	31,315.17	31,315.17	-	-	-	-	31,735.75	-	-	-	-
Stirling	20,366.85	20,366.85	-	1.44	-	-	13,694.60	-	-	6.41	-
Newbury	3.66	3.66	-	-	-	-	197.02	-	-	-	-
Chester	12,429.27	12,429.27	-	-	-	-	2,406.18	-	-	-	-
Erving	20,909.38	20,909.38	-	-	-	-	19,372.22	-	-	-	-
Sunderland	6,374.36	6,374.36	-	-	-	-	2,317.58	-	-	-	-
Marion	15,640.20	15,640.20	-	-	-	-	30,712.16	-	-	-	-
North Reading	16,839.67	16,839.67	-	-	-	-	21,762.92	-	-	-	-
West Brookfield	7,849.67	7,690.36	-	159.31	-	-	9,402.62	-	-	-	-
Littleton	18,176.35	18,015.65	-	160.70	-	-	18,277.63	-	254.20	-	-
Mattapoisett	531.84	531.84	-	-	-	-	984.58	-	-	-	-
Tisbury	24,505.95	24,505.95	-	-	-	-	14,502.36	-	-	-	-
Rowley	11,654.72	11,654.72	-	-	-	-	6,268.01	-	-	-	-
Russell	27,074.23	27,074.23	-	-	-	-	13,572.55	-	-	-	-
Whately	109.32	109.32	-	-	-	-	4,779.66	-	-	-	-
Yarmouth	9,673.64	9,673.64	-	-	-	-	16,320.44	-	57.73	-	-
Middleton	2,075.09	2,075.09	-	-	-	-	10,913.28	-	-	24.04	-
Southwick	8,537.56	8,278.28	-	259.28	-	-	1,350.48	-	259.28	23.73	-
Edgartown	11,322.23	11,122.23	-	200.00	-	-	14,520.49	-	-	-	-
Lynnfield	11,130.82	11,129.42	-	-	-	-	533.32	-	1.90	-	-
Norfolk	20,455.63	20,455.63	-	1.40	-	-	28,926.09	-	-	-	-
Clarksburg	2,969.37	2,969.37	-	-	-	-	3,990.07	-	-	-	-
Sudbury	1,251.07	1,251.07	-	371.07	223.17	-	15,747.77	-	347.83	286.79	-



TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1923					CASH AT END OF 1923						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Stow	\$3,504.74	\$2,809.48	—	—	\$695.26	—	\$9,677.24	\$8,879.14	—	—	\$798.10	—
Wenham	9,297.12	9,297.12	—	—	—	—	7,629.53	7,629.53	—	—	—	—
Hinsdale	1,355.66	1,355.66	—	—	—	—	349.48	349.48	—	—	—	—
West Stockbridge	2,574.90	2,574.90	—	—	—	—	5,503.87	5,503.87	—	—	—	—
Lanesborough	1,830.85	1,107.70	—	\$41.85	669.87	\$11.43	648.33	—	—	\$21.00	615.90	\$11.43
Oak Bluffs	4,720.80	4,720.80	—	—	—	—	1,771.22	1,771.22	—	100.00	—	—
Rochester	3,653.81	3,653.81	—	—	379.85	—	6,700.75	6,261.90	—	—	438.85	—
Hubbardston	7,856.03	7,856.03	—	—	—	—	9,443.93	2,701.83	—	—	6,742.10	—
Tyngsborough	8,971.21	8,843.32	—	—	127.89	—	9,500.51	9,362.75	—	—	137.76	—
Lincoln	44,359.98	32,817.37	\$8,453.74	—	3,088.87	—	46,931.54	32,356.93	\$5,230.50	250.00	9,088.05	—
Orleans	80,916.45	80,850.55	—	—	65.90	—	66,645.41	66,645.41	—	—	—	—
New Marlborough	1,226.70	1,226.70	—	—	—	—	8,607.12	8,607.12	—	—	—	—
Conway	358.60	32.52	—	—	326.08	—	47.31	—	—	—	47.31	—
Mendon	7.75	7.75	—	—	—	—	41.15	41.15	—	—	—	—
Berkley	3,981.41	3,981.41	—	—	—	—	2,530.39	2,530.39	—	—	—	—
Topsfield	4,072.54	4,072.54	—	—	—	—	2,209.11	2,209.11	—	—	—	—
Carver	13,395.49	13,370.34	—	12.53	—	—	10,681.39	10,653.94	—	12.70	14.75	—
Burlington	1,516.42	1,516.42	—	—	—	—	1,794.34	1,794.34	—	—	—	—
Gill	724.76	724.76	—	—	—	—	496.47	496.47	—	—	—	—
Ashfield	4,741.27	4,641.27	—	—	100.00	—	5,553.58	5,453.58	—	—	100.00	—
Berlin	1,735.25	1,735.25	—	—	—	—	12,640.81	12,640.81	—	—	—	—
Dover	15,463.19	15,463.19	—	—	—	—	10,822.39	10,822.39	—	—	—	—
Ashby	12,382.16	12,382.16	—	—	—	—	9,210.95	9,210.95	—	—	—	—
Wellfleet	919.09	545.04	—	374.05	—	—	7,700.77	4,752.63	—	2,948.14	—	—
Royalston	6,200.75	6,200.75	—	—	—	—	7,602.30	7,602.30	—	—	—	—
Southampton	2,862.20	1,379.70	—	—	1,482.50	—	2,951.65	1,695.25	—	—	1,256.40	—
Charlenton	11,591.90	11,591.90	—	—	—	—	10,025.13	10,025.13	—	—	—	—
Boylston	2,328.54	2,328.54	—	—	—	—	1,356.34	1,356.34	—	—	—	—
Enfield	2,607.97	2,607.97	—	—	—	—	2,783.67	2,783.67	—	—	—	—
East Brookfield	1,574.46	1,574.46	—	—	—	—	4,283.84	4,283.84	—	—	—	—
Granby	1,620.60	1,503.77	—	—	116.83	—	4,045.49	4,025.28	—	—	20.21	—
Brimfield	367.95	367.95	—	—	—	—	127.52	127.52	—	—	—	—

Bernardston	3,068.06	3,068.06	—	—	—	803.68	803.68	—	—
Bolton	1,332.39	1,351.04	—	—	—	5,945.85	5,844.56	—	—
Leverett	6,981.48	4,586.65	—	—	—	5,468.51	5,468.51	—	101.29
Brewster	4,586.65	—	—	—	—	4,916.08	4,916.08	—	—
Princeton	4,690.69	4,690.69	—	—	—	241.83	241.70	13	—
Becket	1,255.27	1,211.74	—	43.53	—	3,288.31	3,230.60	57.71	—
Granville	3,174.60	3,174.60	—	—	—	4,829.26	4,829.26	—	—
Petersham	6,767.24	6,767.24	—	—	—	6,710.91	6,683.91	25.00	—
Hampden	3,771.65	3,771.65	—	—	—	1,375.75	1,375.75	—	—
Dana	6,007.91	6,007.91	—	—	—	7,573.57	7,573.57	—	—
Boxford	3,982.40	3,982.40	—	—	—	194.87	194.87	—	—
Hatifax	3,028.43	3,028.43	—	—	—	2,695.38	2,695.38	—	—
Richmond	2,839.35	2,797.79	—	41.56	—	886.30	886.30	—	—
Truro	2,389.15	1,897.89	—	172.31	—	5,848.93	5,659.55	189.38	—
New Salem	7,229.01	7,229.01	—	—	318.95	8,321.14	8,321.14	—	—
Pelham	3,276.35	3,265.68	—	—	10.67	3,338.31	3,338.31	—	—
Cummington	1,234.01	1,234.61	—	—	—	749.52	749.52	—	—
Paxton	3,376.72	2,390.84	—	840.16	145.72	15,995.58	15,875.58	100.00	20.00
Blandford	1,078.47	1,078.47	—	—	—	4,753.80	4,753.80	—	—
Oakham	1,599.46	1,499.46	—	100.00	—	3,260.14	2,835.14	425.00	—
Plympton	9,377.81	9,377.81	—	—	—	8,368.15	8,368.15	—	—
Hancock	1,972.54	1,972.54	—	—	—	2,582.24	2,582.24	—	—
Carlsale	622.69	622.69	1,139.90	—	157.42	1,996.68	1,944.26	52.42	—
Sandisfield	656.98	656.98	—	—	—	1,856.89	1,856.89	—	—
Chesterfield	6,228.88	6,175.64	—	53.24	—	8,196.73	8,134.31	62.42	—
Egremont	205.73	205.73	—	—	—	1,544.08	1,544.08	—	—
Savoy	4,707.03	4,707.03	—	—	—	3,755.47	3,755.47	—	—
Eastham	8,756.45	8,432.54	—	—	323.91	15,708.22	15,293.06	414.56	—
Wales	1,491.36	1,491.36	—	—	—	3,056.96	3,056.96	—	—
Worthington	1,248.17	1,001.02	—	—	244.15	478.96	231.81	—	—
Windsor	2,032.87	1,375.95	—	56.92	—	916.31	827.16	89.15	—
Greenwich	1,517.45	1,517.45	—	—	—	2,699.59	2,699.59	—	—
New Braintree	1,189.27	1,189.27	—	—	—	55.21	55.21	—	—
Hawley	4,302.61	4,302.61	—	—	—	4,946.64	4,946.64	—	—
Otis	2,560.76	2,560.76	—	—	—	1,666.41	1,666.41	—	—
Phillipston	522.18	519.67	—	2.25	.26	3,713.24	3,684.68	2.25	—
Dunstable	6,461.16	6,051.61	—	165.27	210.78	3,190.57	2,628.04	262.56	299.97
Wendell	12,282.55	12,282.55	—	—	—	10,379.85	10,379.85	—	—
West Tisbury	3,697.03	3,697.03	—	—	—	4,139.99	4,139.99	—	—
Rowe	4,240.70	4,240.70	—	—	—	1,742.53	1,742.53	—	—

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1923					CASH AT END OF 1923						
	Total	General	Sinking and Invest-ment Fund	Perpetual Care Fund	Other Pub-lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest-ment Fund	Perpetual Care Fund	Other Pub-lic Trust Fund	Private Trust Funds and Accounts
Plainfield . . . . .	\$31.06	\$31.06	—	—	—	—	\$62.53	\$62.53	—	—	—	—
Leyden . . . . .	305.80	305.80	—	—	—	—	595.12	595.12	—	—	—	—
Warwick . . . . .	2,773.72	2,723.72	—	\$50.00	—	—	4,379.28	4,179.28	—	\$200.00	—	—
Heath . . . . .	4,378.55	4,378.55	—	—	—	—	3,240.84	3,240.84	—	—	—	—
Westhampton . . . . .	3,599.62	3,599.62	—	—	—	—	6,370.05	6,370.05	—	—	—	—
Boxborough . . . . .	1,745.04	1,745.04	—	—	—	—	2,216.51	2,216.51	—	—	—	—
Florida . . . . .	11,700.11	11,689.87	—	10.24	—	—	17,532.92	17,522.68	—	10.24	—	—
Monterey . . . . .	2,496.30	2,496.30	—	—	—	—	1,007.60	1,007.60	—	—	—	—
Middlefield . . . . .	1,695.18	1,695.18	—	—	—	—	1,004.53	1,004.53	—	—	—	—
Tyringham . . . . .	560.93	560.93	—	—	—	—	1,382.75	1,382.75	—	—	—	—
Alford . . . . .	278.26	278.26	—	—	—	—	346.56	346.56	—	—	—	—
Mashpee . . . . .	3,887.99	3,887.99	—	—	—	—	91.48	91.48	—	—	—	—
Shutesbury . . . . .	5,491.79	5,491.79	—	—	—	—	4,047.30	4,047.30	—	—	—	—
Chilmark . . . . .	821.97	821.97	—	—	—	—	718.16	718.16	—	—	—	—
Washington . . . . .	2,851.55	2,851.55	—	—	—	—	2,045.47	2,045.47	—	—	—	—
Prescott . . . . .	1,199.48	1,199.48	—	—	—	—	227.96	227.96	—	—	—	—
Montgomery . . . . .	233.03	233.03	—	—	—	—	33.49	33.49	—	—	—	—
Goshen . . . . .	1,525.58	1,477.39	—	—	—	—	1,923.45	340.38	—	—	\$1,583.07	—
Tolland . . . . .	493.28	493.28	—	—	—	—	231.02	231.02	—	—	—	—
Monroe . . . . .	10,257.86	10,257.86	—	—	—	—	3,635.12	3,635.12	—	—	—	—
Holland . . . . .	1,139.69	1,136.09	—	3.60	—	—	1,751.56	1,737.66	—	13.90	—	—
Peru . . . . .	239.24	239.24	—	—	—	—	112.65	112.65	—	—	—	—
Gay Head . . . . .	801.92	801.92	—	—	—	—	223.67	223.67	—	—	—	—
Gosnold . . . . .	4,155.12	4,155.12	—	—	—	—	5,287.89	5,287.89	—	—	—	—
New Ashford . . . . .	124.11	124.11	—	—	—	—	26.81	26.81	—	—	—	—
Mount Washington . . . . .	1,941.05	1,941.05	—	—	—	—	1,388.70	1,388.70	—	—	—	—
242 Towns . . . . .	\$2,968,160.08	\$2,867,725.18	\$29,737.00	\$11,489.61	\$47,605.45	\$11,602.84	\$3,104,491.51	\$3,001,473.81	\$8,462.13	\$14,539.71	\$65,783.00	\$14,232.86

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# INDEX

## BY CITIES AND TOWNS

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The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO . . . . .	20,21	30,31	32,33	34-42	43	44
BEVERLY . . . . .	18,19	30,31	32,33	34-42	43	44
BOSTON . . . . .	4,5	30,31	32,33	34-42	43	44
BROCKTON . . . . .	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE . . . . .	8,9	30,31	32,33	34-42	43	44
CHELSEA . . . . .	12,13	30,31	32,33	34-42	43	44
CHICOPEE . . . . .	16,17	30,31	32,33	34-42	43	44
EVERETT . . . . .	14,15	30,31	32,33	34-42	43	44
FALL RIVER . . . . .	6,7	30,31	32,33	34-42	43	44
FITCHBURG . . . . .	14,15	30,31	32,33	34-42	43	44
GARDNER . . . . .	22,23	30,31	32,33	34-42	43	44
GLOUCESTER . . . . .	18,19	30,31	32,33	34-42	43	44
HAVERHILL . . . . .	10,11	30,31	32,33	34-42	43	44
HOLYOKE . . . . .	10,11	30,31	32,33	34-42	43	44
LAWRENCE . . . . .	8,9	30,31	32,33	34-42	43	44
LEOMINSTER . . . . .	20,21	30,31	32,33	34-42	43	44
LOWELL . . . . .	8,9	30,31	32,33	34-42	43	44
LYNN . . . . .	8,9	30,31	32,33	34-42	43	44
MALDEN . . . . .	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH . . . . .	24,25	30,31	32,33	34-42	43	44
MEDFORD . . . . .	16,17	30,31	32,33	34-42	43	44
MELROSE . . . . .	22,23	30,31	32,33	34-42	43	44
NEW BEDFORD . . . . .	6,7	30,31	32,33	34-42	43	44
NEWBURYPORT . . . . .	24,25	30,31	32,33	34-42	43	44
NEWTON . . . . .	12,13	30,31	32,33	34-42	43	44
NORTH ADAMS . . . . .	18,19	30,31	32,33	34-42	43	44
NORTHAMPTON . . . . .	20,21	30,31	32,33	34-42	43	44
PEABODY . . . . .	20,21	30,31	32,33	34-42	43	44
PITTSFIELD . . . . .	14,15	30,31	32,33	34-42	43	44
QUINCY . . . . .	12,13	30,31	32,33	34-42	43	44
REVERE . . . . .	18,19	30,31	32,33	34-42	43	44
SALEM . . . . .	14,15	30,31	32,33	34-42	43	44
SOMERVILLE . . . . .	10,11	30,31	32,33	34-42	43	44
SPRINGFIELD . . . . .	6,7	30,31	32,33	34-42	43	44
TAUNTON . . . . .	16,17	30,31	32,33	34-42	43	44
WALTHAM . . . . .	16,17	30,31	32,33	34-42	43	44
WESTFIELD . . . . .	22,23	30,31	32,33	34-42	43	44
WOBURN . . . . .	22,23	30,31	32,33	34-42	43	44
WORCESTER . . . . .	6,7	30,31	32,33	34-42	43	44

Tabular Index: For Cities—Concluded.

TABLE IX. Summary of Maintenance.  
TABLE X. Interest Payments.  
TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1923.  
TABLE XII. Relation of Indebtedness to Valuation — 1923.  
TABLE XIII. Debt Transactions for 1923 Classified by Character of Obligation.  
TABLE XIV. Sinking and Loan Fund Payments to the State — 1923.  
TABLE XV. Method of Meeting Debt Requirements from Taxation — 1923.  
TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76

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The statistical presentations for the towns include the following tables:

TABLE I.	Summary of Financial Transactions.
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TABLE IV.	Debt Transactions for 1923 Classified by Character of Obligation.
TABLE V.	Sinking and Loan Fund Payments to the State — 1923.
TABLE VI.	Method of Meeting Debt Requirements from Taxation — 1923.
TABLE VII.	Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . . . .	112,113	125	126 (line 37)	129	130	131	135
Acton . . . . .	176,177	267	274 (line 105)	278	283	284	290
Acushnet . . . . .	154,155	266	273 (line 66)	277	283	284	288
Adams . . . . .	88,89	124	126 (line 21)	128	130	131	134
Agawam . . . . .	118,119	125	126 (line 2)	129	130	131	135
Alford . . . . .	252,253	271	—	282	283	286	294
Amesbury . . . . .	94,95	124	126 (line 30)	128	130	131	134
Amherst . . . . .	114,115	125	126 (line 56)	129	130	131	135
Andover . . . . .	98,99	124	126 (line 8)	129	130	131	135
Arlington . . . . .	82,83	124	126 (line 47)	128	130	131	134
Ashburnham . . . . .	178,179	268	273 (line 68)	278	283	284	290
Ashby . . . . .	222,223	270	273 (line 38)	280	283	285	292
Ashfield . . . . .	220,221	270	—	280	283	286	292
Ashland . . . . .	172,173	267	273 (line 42)	277	283	284	289
Athol . . . . .	94,95	124	126 (line 5)	128	130	131	134
Auburn . . . . .	144,145	266	274 (line 97)	276	283	284	288
Avon . . . . .	174,175	267	275 (line 158)	278	283	284	289
Ayer . . . . .	154,155	266	273 (line 48)	277	283	284	288
Barnstable . . . . .	140,141	266	274 (line 120)	276	283	284	288
Barre . . . . .	152,153	266	—	276	283	284	288
Becket . . . . .	230,231	270	—	281	283	286	293
Bedford . . . . .	198,199	269	273 (line 32)	279	283	285	291
Belchertown . . . . .	176,177	267	273 (line 5)	278	283	284	290
Bellingham . . . . .	176,177	267	274 (line 77)	278	283	284	290
Belmont . . . . .	92,93	124	126 (line 9)	128	130	131	134
Berkley . . . . .	218,219	270	—	280	283	286	292
Berlin . . . . .	222,223	270	—	280	283	286	292
Bernardston . . . . .	228,229	270	274 (line 112)	281	283	285	293
BillERICA . . . . .	148,149	266	273 (line 25)	276	283	284	288
Blackstone . . . . .	142,143	266	273 (line 57)	276	283	284	288
Blandford . . . . .	236,237	271	273 (line 67)	281	283	286	293
Bolton . . . . .	228,229	270	275 (line 157)	281	283	285	293
Bourne . . . . .	166,167	267	274 (line 66)	277	283	284	289
Boxborough . . . . .	250,251	271	275 (line 175)	282	283	286	294
Boxford . . . . .	232,233	270	—	281	283	286	293
Boylston . . . . .	224,225	270	274 (line 125)	280	283	285	292
Braintree . . . . .	92,93	124	126 (line 64)	128	130	131	134
Brewster . . . . .	228,229	270	—	281	283	286	293
Bridgewater . . . . .	98,99	124	126 (line 51)	129	130	131	135
Brimfield . . . . .	226,227	270	—	281	283	286	292
Brookfield . . . . .	194,195	268	274 (line 75)	279	283	285	291
Brookline . . . . .	80,81	124	126 (line 62)	128	130	131	134
Buckland . . . . .	194,195	268	274 (line 86)	279	283	285	291
Burlington . . . . .	220,221	270	273 (line 22)	280	283	285	292
Canton . . . . .	110,111	125	126 (line 61)	129	130	131	135
Carlisle . . . . .	238,239	271	—	281	283	286	293
Carver . . . . .	220,221	270	275 (line 171)	280	283	285	292
Charlemont . . . . .	224,225	270	—	280	283	286	292
Charlton . . . . .	178,179	268	273 (line 41)	278	283	284	290
Chatham . . . . .	184,185	268	274 (line 131)	278	283	285	290
Chelmsford . . . . .	112,113	125	126 (line 42)	129	130	131	135
Cheshire . . . . .	192,193	268	273 (line 6)	279	283	285	291
Chester . . . . .	202,203	269	273 (line 8)	279	283	285	291
Chesterfield . . . . .	240,241	271	—	281	283	286	293
Chilmark . . . . .	254,255	272	274 (line 93)	282	283	286	294
Clarksburg . . . . .	210,211	269	274 (line 69)	280	283	285	291
Clinton . . . . .	88,89	124	126 (line 66)	128	130	131	134
Cohasset . . . . .	162,163	267	275 (line 164)	277	283	284	289
Colrain . . . . .	188,189	268	—	278	283	285	290
Concord . . . . .	106,107	125	126 (line 7)	129	130	131	135
Conway . . . . .	218,219	270	—	280	283	286	292
Cummington . . . . .	236,237	271	—	281	283	286	293
Dalton . . . . .	146,147	266	274 (line 134)	276	283	284	288
Dana . . . . .	232,233	270	273 (line 46)	281	283	285	293
Danvers . . . . .	90,91	124	126 (line 44)	128	130	131	134
Dartmouth . . . . .	106,107	125	126 (line 6)	129	130	131	135
Dedham . . . . .	92,93	124	126 (line 43)	128	130	131	134
Deerfield . . . . .	158,159	267	273 (line 59)	277	283	284	289
Dennis . . . . .	190,191	268	275 (line 173)	279	283	285	290
Dighton . . . . .	164,165	267	274 (line 126)	277	283	284	289
Douglas . . . . .	174,175	267	273 (line 16)	278	283	284	289
Dover . . . . .	222,223	270	273 (line 61)	280	283	285	292

## Tabular Index: For Towns—Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut . . . . .	116,117	125	126 (line 34)	129	130	131	135
Dudley . . . . .	148,149	266	273 (line 30)	276	283	284	288
Dunstable . . . . .	246,247	271	274 (line 74)	282	283	286	293
Duxbury . . . . .	190,191	268	274 (line 113)	279	283	285	290
East Bridgewater . . . . .	150,151	266	273 (line 21)	276	283	284	288
East Brookfield . . . . .	226,227	270	—	281	283	286	292
Eastham . . . . .	240,241	271	275 (line 163)	281	283	286	293
Easthampton . . . . .	90,91	124	126 (line 59)	128	130	131	134
East Longmeadow . . . . .	170,171	267	273 (line 56)	277	283	284	289
Easton . . . . .	116,117	125	127 (line 74)	129	130	131	135
Edgartown . . . . .	208,209	269	275 (line 168)	279	283	285	291
Egremont . . . . .	240,241	271	274 (line 141)	281	283	286	293
Enfield . . . . .	226,227	270	—	281	283	286	292
Erving . . . . .	202,203	269	275 (line 154)	279	283	285	291
Essex . . . . .	192,193	268	275 (line 167)	279	283	285	291
Fairhaven . . . . .	102,103	125	126 (line 38)	129	130	131	135
Falmouth . . . . .	150,151	266	273 (line 58)	276	283	284	288
Florida . . . . .	250,251	271	—	282	283	286	294
Foxborough . . . . .	142,143	266	274 (line 139)	276	283	284	288
Framingham . . . . .	82,83	124	126 (line 3)	128	130	131	134
Franklin . . . . .	106,107	125	126 (line 18)	129	130	131	135
Freetown . . . . .	190,191	268	274 (line 117)	279	283	285	290
Gay Head . . . . .	258,259	272	—	282	283	286	294
Georgetown . . . . .	178,179	268	273 (line 63)	278	283	284	290
Gill . . . . .	220,221	270	274 (line 146)	280	283	285	292
Goshen . . . . .	256,257	272	273 (line 39)	282	283	286	294
Gosnold . . . . .	258,259	272	275 (line 161)	282	283	286	294
Grafton . . . . .	104,105	125	126 (line 53)	129	130	131	135
Granby . . . . .	226,227	270	—	281	283	286	292
Granville . . . . .	230,231	270	274 (line 104)	281	283	286	293
Great Barrington . . . . .	108,109	125	126 (line 45)	129	130	131	135
Greenfield . . . . .	82,83	124	126 (line 26)	128	130	131	134
Greenwich . . . . .	242,243	271	—	281	283	286	293
Groton . . . . .	174,175	267	274 (line 128)	278	283	284	289
Groveland . . . . .	162,163	267	273 (line 28)	277	283	284	289
Hadley . . . . .	158,159	267	273 (line 47)	277	283	284	289
Halifax . . . . .	232,233	270	274 (line 143)	281	283	285	293
Hamilton . . . . .	186,187	268	274 (line 149)	278	283	285	290
Hampden . . . . .	232,233	270	274 (line 144)	281	283	285	293
Hancock . . . . .	238,239	271	275 (line 174)	281	283	286	293
Hanover . . . . .	164,165	267	274 (line 110)	277	283	284	289
Hanson . . . . .	180,181	268	274 (line 82)	278	283	284	290
Hardwick . . . . .	154,155	266	274 (line 85)	277	283	284	288
Harvard . . . . .	166,167	267	274 (line 122)	277	283	284	289
Harwich . . . . .	180,181	268	—	278	283	284	290
Hatfield . . . . .	160,161	267	274 (line 83)	277	283	284	289
Hawley . . . . .	244,245	271	—	281	283	286	293
Heath . . . . .	248,249	271	—	282	283	286	294
Hingham . . . . .	114,115	125	127 (line 69)	129	130	131	135
Hinsdale . . . . .	212,213	269	—	280	283	286	292
Holbrook . . . . .	152,153	266	273 (line 45)	276	283	284	288
Holden . . . . .	154,155	266	273 (line 15)	277	283	284	288
Holland . . . . .	258,259	272	—	282	283	286	294
Holliston . . . . .	160,161	267	274 (line 137)	277	283	286	289
Hopedale . . . . .	160,161	267	—	277	283	286	289
Hopkinton . . . . .	170,171	267	274 (line 111)	277	283	284	289
Hubbardston . . . . .	214,215	269	274 (line 124)	280	283	285	292
Hudson . . . . .	100,101	125	126 (line 11)	129	130	131	135
Hull . . . . .	182,183	268	273 (line 17)	278	283	285	290
Huntington . . . . .	196,197	269	274 (line 102)	279	283	285	291
Ipswich . . . . .	110,111	125	126 (line 28)	129	130	131	135
Kingston . . . . .	166,167	267	273 (line 23)	277	283	284	289
Lakeville . . . . .	196,197	269	—	279	283	285	291
Lancaster . . . . .	168,169	267	274 (line 142)	277	283	284	289
Lanesborough . . . . .	214,215	269	274 (line 121)	280	283	285	292
Lee . . . . .	144,145	266	273 (line 54)	276	283	284	288
Leicester . . . . .	148,149	266	274 (line 72)	276	283	284	288
Lenox . . . . .	160,161	267	274 (line 130)	277	283	284	289
Leverett . . . . .	228,229	270	—	281	283	286	293
Lexington . . . . .	106,107	125	126 (line 35)	129	130	131	135
Leyden . . . . .	248,249	271	275 (line 166)	282	283	286	294
Lincoln . . . . .	216,217	270	274 (line 90)	280	283	285	292
Littleton . . . . .	204,205	269	273 (line 4)	279	283	285	291
Longmeadow . . . . .	162,163	267	273 (line 11)	277	283	284	289
Ludlow . . . . .	100,101	125	126 (line 65)	129	130	131	135
Lunenburg . . . . .	186,187	268	—	278	283	286	290
Lynnfield . . . . .	210,211	269	274 (line 116)	280	283	285	291
Manchester . . . . .	168,169	267	274 (line 70)	277	283	284	289
Mansfield . . . . .	108,109	125	126 (line 20)	129	130	131	135
Marblehead . . . . .	103,103	125	126 (line 50)	129	130	131	135
Marion . . . . .	202,203	269	273 (line 53)	279	283	285	291



*Tabular Index: For Towns—Continued.*

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . . . .	196,197	269	274 (line 71)	279	283	285	291
Mashpee . . . . .	252,253	271	275 (line 156)	282	283	286	294
Mattapoissett . . . . .	204,205	269	273 (line 18)	279	283	285	291
Maynard . . . . .	104,105	125	126 (line 54)	129	130	131	135
Medfield . . . . .	148,149	266	273 (line 44)	276	283	284	288
Medway . . . . .	156,157	266	273 (line 13)	277	283	284	289
Mendon . . . . .	218,219	270	—	280	283	285	292
Merrimac . . . . .	174,175	267	273 (line 43)	278	283	284	289
Methuen . . . . .	84,85	124	126 (line 14)	128	130	131	134
Middleborough . . . . .	96,97	124	126 (line 67)	128	130	131	134
Middlefield . . . . .	252,253	271	273 (line 36)	282	283	286	294
Middleton . . . . .	208,209	269	275 (line 153)	279	283	285	291
Millford . . . . .	86,87	124	126 (line 48)	128	130	131	134
Millbury . . . . .	112,113	125	126 (line 57)	129	130	131	135
Millis . . . . .	192,193	268	273 (line 9)	279	283	285	291
Millville . . . . .	172,173	267	273 (line 52)	277	283	284	289
Milton . . . . .	96,97	124	126 (line 49)	128	130	131	134
Monroe . . . . .	256,257	272	—	282	283	286	294
Monson . . . . .	140,141	266	275 (line 159)	276	283	284	288
Montague . . . . .	100,101	125	126 (line 63)	129	130	131	135
Monterey . . . . .	250,251	271	274 (line 129)	282	283	286	294
Montgomery . . . . .	256,257	272	—	282	283	286	294
Mount Washington . . . . .	260,261	272	—	282	283	286	294
Nahant . . . . .	200,201	269	—	279	283	285	291
Nantucket . . . . .	158,159	267	275 (line 172)	277	283	284	289
Natick . . . . .	90,91	124	126 (line 12)	128	130	131	134
Needham . . . . .	104,105	125	126 (line 4)	129	130	131	135
New Ashford . . . . .	260,261	272	—	282	283	286	294
New Braintree . . . . .	244,245	271	—	281	283	286	293
Newbury . . . . .	200,201	269	273 (line 62)	279	283	285	291
New Marlborough . . . . .	216,217	270	—	280	283	286	292
New Salem . . . . .	234,235	271	—	281	283	286	293
Norfolk . . . . .	210,211	269	—	280	283	286	291
North Andover . . . . .	108,109	125	126 (line 29)	129	130	131	135
North Attleborough . . . . .	96,97	124	126 (line 27)	128	130	131	134
Northborough . . . . .	182,183	268	273 (line 20)	278	283	286	290
Northbridge . . . . .	94,95	124	126 (line 16)	128	130	131	134
North Brookfield . . . . .	162,163	267	274 (line 127)	277	283	284	289
Northfield . . . . .	182,183	268	274 (line 88)	278	283	285	290
North Reading . . . . .	204,205	269	274 (line 106)	279	283	285	291
Norton . . . . .	170,171	267	273 (line 51)	277	283	284	289
Norwell . . . . .	198,199	269	273 (line 14)	279	283	285	291
Norwood . . . . .	88,89	124	126 (line 13)	128	130	131	134
Oak Bluffs . . . . .	214,215	269	274 (line 138)	280	283	285	292
Oakham . . . . .	236,237	271	—	281	283	286	293
Orange . . . . .	116,117	125	126 (line 68)	129	130	131	135
Orleans . . . . .	216,217	270	—	280	283	286	292
Otis . . . . .	244,245	271	—	281	283	286	293
Oxford . . . . .	146,147	266	273 (line 7)	276	283	284	288
Palmer . . . . .	94,95	124	126 (line 36)	128	130	131	134
Paxton . . . . .	236,237	271	274 (line 98)	281	283	286	293
Pelham . . . . .	234,235	271	274 (line 108)	281	283	286	293
Pembroke . . . . .	198,199	269	273 (line 64)	279	283	285	291
Pepperell . . . . .	168,169	267	273 (line 34)	277	283	284	289
Peru . . . . .	258,259	272	—	282	283	286	294
Petersham . . . . .	230,231	270	—	281	283	286	293
Phillipston . . . . .	244,245	271	—	281	283	286	293
Plainfield . . . . .	248,249	271	—	282	283	286	294
Plainville . . . . .	196,197	269	273 (line 50)	279	283	285	291
Plymouth . . . . .	86,87	124	127 (line 72)	128	130	131	134
Plympton . . . . .	238,239	271	274 (line 92)	281	283	286	293
Prescott . . . . .	254,255	272	—	282	283	286	294
Princeton . . . . .	230,231	270	274 (line 78)	281	283	285	293
Provincetown . . . . .	142,143	266	274 (line 99)	276	283	284	288
Randolph . . . . .	140,141	266	274 (line 73)	276	283	284	288
Raynham . . . . .	184,185	268	274 (line 135)	278	283	285	290
Reading . . . . .	102,103	125	126 (line 10)	129	130	131	135
Rehoboth . . . . .	176,177	267	274 (line 91)	278	283	284	290
Richmond . . . . .	234,235	271	274 (line 87)	281	283	285	293
Rochester . . . . .	214,215	269	275 (line 169)	280	283	285	292
Rockland . . . . .	100,101	125	127 (line 71)	129	130	131	135
Rockport . . . . .	144,145	266	274 (line 89)	276	283	284	288
Rowe . . . . .	246,247	271	—	282	283	286	293
Rowley . . . . .	206,207	269	274 (line 115)	279	283	285	291
Royalston . . . . .	224,225	270	—	280	283	286	292
Russell . . . . .	206,207	269	273 (line 2)	279	283	285	291
Rutland . . . . .	184,185	268	273 (line 37)	278	283	285	290
Salisbury . . . . .	184,185	268	274 (line 100)	278	283	285	290
Sandisfield . . . . .	238,239	271	—	281	283	286	293
Sandwich . . . . .	192,193	268	274 (line 114)	279	283	285	291
Saugus . . . . .	90,91	124	126 (line 41)	128	130	131	134
Savoy . . . . .	240,241	271	274 (line 118)	281	283	286	293

*Tabular Index: For Towns—Concluded.*

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate . . . . .	166,167	267	273 (line 60)	277	283	284	289
Seekonk . . . . .	156,157	266	274 (line 79)	277	283	284	289
Sharon . . . . .	168,169	267	273 (line 24)	277	283	284	289
Sheffield . . . . .	194,195	268	—	279	283	286	291
Shelburne . . . . .	194,195	268	—	279	283	286	291
Sherborn . . . . .	188,189	268	275 (line 151)	278	283	285	290
Shirley . . . . .	172,173	267	274 (line 109)	277	283	284	289
Shrewsbury . . . . .	146,147	266	273 (line 3)	276	283	284	288
Shutesbury . . . . .	254,255	272	—	282	283	286	294
Somerset . . . . .	150,151	266	273 (line 40)	276	283	284	288
Southampton . . . . .	224,225	270	274 (line 123)	280	283	285	292
Southborough . . . . .	180,181	268	275 (line 160)	278	283	285	290
Southbridge . . . . .	84,85	124	126 (line 40)	128	130	131	134
South Hadley . . . . .	114,115	125	126 (line 55)	129	130	131	135
Southwick . . . . .	208,209	269	273 (line 33)	279	283	285	291
Spencer . . . . .	110,111	125	126 (line 58)	129	130	131	135
Sterling . . . . .	200,201	269	274 (line 107)	279	283	285	291
Stockbridge . . . . .	182,183	268	274 (line 76)	278	283	285	290
Stoneham . . . . .	98,99	124	126 (line 23)	129	130	131	135
Stoughton . . . . .	104,105	125	126 (line 31)	129	130	131	135
Stow . . . . .	212,213	269	274 (line 150)	280	283	285	292
Sturbridge . . . . .	188,189	268	—	278	283	286	290
Sudbury . . . . .	210,211	269	274 (line 80)	280	283	285	291
Sunderland . . . . .	202,203	269	273 (line 1)	279	283	285	291
Sutton . . . . .	164,165	267	275 (line 165)	277	283	284	289
Swampscott . . . . .	98,99	124	126 (line 19)	129	130	131	135
Swansea . . . . .	170,171	267	275 (line 170)	277	283	284	289
Templeton . . . . .	144,145	266	273 (line 10)	276	283	284	288
Tewksbury . . . . .	140,141	266	274 (line 103)	276	283	284	288
Tisbury . . . . .	206,207	269	273 (line 35)	279	283	285	291
Tolland . . . . .	256,257	272	—	282	283	286	294
Topsfield . . . . .	218,219	270	275 (line 152)	280	283	285	292
Townsend . . . . .	188,189	268	274 (line 136)	278	283	286	290
Truro . . . . .	234,235	271	—	281	283	286	293
Tyngsborough . . . . .	216,217	270	274 (line 145)	280	283	285	292
Tyringham . . . . .	252,253	271	—	282	283	286	294
Upton . . . . .	186,187	268	—	278	283	286	290
Uxbridge . . . . .	116,117	125	126 (line 46)	129	130	131	135
Wakefield . . . . .	88,89	124	126 (line 1)	128	130	131	134
Wales . . . . .	242,243	271	—	281	283	286	293
Walpole . . . . .	114,115	125	126 (line 15)	129	130	131	135
Ware . . . . .	96,97	124	126 (line 33)	128	130	131	134
Wareham . . . . .	142,143	266	274 (line 84)	276	283	284	288
Warren . . . . .	150,151	266	274 (line 133)	276	283	284	288
Warwick . . . . .	248,249	271	274 (line 140)	282	283	286	294
Washington . . . . .	254,255	272	—	282	283	286	294
Watertown . . . . .	82,83	124	126 (line 22)	128	130	131	134
Wayland . . . . .	178,179	268	275 (line 162)	278	283	284	290
Webster . . . . .	86,87	124	127 (line 73)	128	130	131	134
Wellesley . . . . .	108,109	125	126 (line 25)	129	130	131	135
Wellfleet . . . . .	222,223	270	274 (line 148)	280	283	285	292
Wendell . . . . .	246,247	271	—	282	283	286	293
Wenham . . . . .	212,213	269	274 (line 81)	280	283	285	292
Westborough . . . . .	112,113	125	126 (line 60)	129	130	131	135
West Boylston . . . . .	186,187	268	274 (line 119)	278	283	285	290
West Bridgewater . . . . .	156,157	266	273 (line 12)	277	283	284	289
West Brookfield . . . . .	204,205	269	273 (line 31)	279	283	285	291
Westford . . . . .	152,153	266	274 (line 95)	276	283	284	288
Westhampton . . . . .	250,251	271	—	282	283	286	294
Westminster . . . . .	200,201	269	274 (line 132)	279	283	286	291
West Newbury . . . . .	190,191	268	274 (line 94)	279	283	285	290
Weston . . . . .	172,173	267	273 (line 55)	277	283	284	289
Westport . . . . .	152,153	266	273 (line 29)	276	283	284	288
West Springfield . . . . .	86,87	124	126 (line 17)	128	130	131	134
West Stockbridge . . . . .	212,213	269	—	280	283	286	292
West Tisbury . . . . .	246,247	271	—	282	283	286	293
Westwood . . . . .	198,199	269	275 (line 155)	279	283	285	291
Weymouth . . . . .	84,85	124	126 (line 32)	128	130	131	134
Whately . . . . .	206,207	269	273 (line 19)	279	283	285	291
Whitman . . . . .	102,103	125	127 (line 70)	129	130	131	135
Willbraham . . . . .	158,159	267	274 (line 147)	277	283	284	289
Williamsburg . . . . .	180,181	268	273 (line 26)	278	283	284	290
Williamstown . . . . .	146,147	266	273 (line 27)	276	283	286	288
Wilmington . . . . .	164,165	267	274 (line 101)	277	283	284	289
Winchendon . . . . .	110,111	125	126 (line 52)	129	130	131	135
Winchester . . . . .	92,93	124	126 (line 24)	128	130	131	134
Windsor . . . . .	242,243	271	—	281	283	286	293
Winthrop . . . . .	84,85	124	126 (line 39)	128	130	131	134
Worthington . . . . .	242,243	271	—	281	283	286	293
Wrentham . . . . .	156,157	266	273 (line 65)	277	283	284	289
Yarmouth . . . . .	208,209	269	273 (line 49)	279	283	285	291

